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CANADA

**CANADA'S CUSTOMS TARIFF ACCORDING
TO THE HARMONIZED SYSTEM:
VOLUME I, CHAPTERS 1 TO 24**

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REFERENCE

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**A REPORT BY
THE TARIFF BOARD**

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REFERENCE NO. 163

**A REPORT OF AN INQUIRY
by the
TARIFF BOARD
respecting
CANADA'S CUSTOMS TARIFF ACCORDING
TO THE HARMONIZED SYSTEM:
VOLUME I, CHAPTERS 1 TO 24**

This report, made pursuant to a reference by the Minister of Finance and signed by the Board on January 31, 1985, is presented for tabling in Parliament under the provisions of section 6 of the Tariff Board Act.

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by the
TARIFF BOARD
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CANADA'S CUSTOMS TARIFF ACCORDING
TO THE HARMONIZED SYSTEM
VOLUME I, CHAPTERS 1 TO 24

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CANADA'S CUSTOMS TARIFF ACCORDING TO THE
HARMONIZED SYSTEM: VOLUME I, CHAPTERS 1 TO 24

I INTRODUCTION

This is the first volume of the Report of the Tariff Board under Reference No. 163 on the conversion of the Canadian Customs Tariff to the Harmonized Commodity Description and Coding System (also known as the Harmonized System or HS). The terms of reference are set out in the letter dated February 10, 1984 from the then Minister of State for Finance to the Chairman of the Tariff Board which is as follows:

Dear Mr. MacDonald,

I am writing to direct the Board, under section 4(2) of the Tariff Board Act, to study and report on the conversion of Canada's Customs Tariff to the Harmonized Commodity Description and Coding System (HS). Enclosed is a draft HS schedule, and related documentation, on which the Board can initiate its study.

As you are aware, the HS is a structured 6-digit nomenclature developed by the Customs Co-operation Council (CCC) in Brussels. It is designed to provide for the systematic classification of all goods in international trade, particularly for customs tariff and statistical purposes. The HS is based on, updates and expands the Customs Co-operation Council Nomenclature which is the tariff classification system currently used by all major trading nations except Canada and the United States.

The HS is supported by the General Rules for the Interpretation of the Harmonized System (Interpretative Rules) and Section and Chapter Notes, to ensure that the HS is interpreted uniformly by those countries using it. The HS is further supported by the Explanatory Notes which constitute the official interpretation of the HS by the CCC.

In 1981 the government decided that Canada should work towards the adoption of the HS. A discussion paper was made public at that time setting out the issue involved; I have enclosed a copy of the paper for your information. Subsequently, a consensus emerged amongst members of the CCC that developed countries should adopt the new system at the 6-digit level of detail by a formal CCC Convention which would bind signatories to use the system in its entirety. Furthermore, it has been agreed that countries should aim for an implementation date of January 1, 1987.

In June 1983, the CCC approved the "International Convention on the Harmonized Commodity Description and Coding System", Article 3 of which sets forth the obligations of a contracting party in respect of its customs tariff. In preparing the draft HS schedule the undertakings of Article 3 were applied. I would ask that the Board in conducting its study be guided by the Convention.

In carrying out this inquiry I would ask the Board to focus its review on the accuracy of the draft schedule's nomenclature and rates vis-à-vis the existing provisions of the Customs Tariff, bearing in mind the changes that have been made by departmental officials to condense and simplify the draft schedule. I would also ask the Board to focus on ways the schedule might be further improved.

The schedule has been developed on the basis of Most-Favoured-Nation rates in effect on January 1, 1987. I would like the Board to use these rates as the basis of its study and I would not want the Board to propose changes that would have an overall significant effect on them. In this connection, the Board should take into account Canada's tariff commitments under the GATT and the rate adjustment principles approved by the GATT Committee on Tariff Concessions on June 30, 1983.

In developing its recommendations I would expect that the Board would be guided both by its own investigations and by representations from interested parties.

Two areas which required special treatment in developing the draft schedule are the so-called "end-use" tariff items and items covering "parts" of various products, particularly those items of broad coverage. I am not asking the Board at this time to review items of this kind that have been introduced on a temporary basis by Order-in-Council. With respect to the "statutory" end-use and parts items, while some of these have been fitted into the HS schedule, it was decided that rather than create a large number of new tariff lines in the schedule, other such items should be set out in a supplementary Annex to the schedule. In the course of this enquiry I would ask the Board to examine whether products and items in the Annex could be incorporated into the draft schedule. In this regard, the Board should take account, inter alia, of the need for individual items under current economic circumstances, the importance in trade terms of imports of individual products under items of broad coverage, and alternate ways of providing for these items if their incorporation into the schedule is not deemed feasible at this time.

The enclosed material comprises chapters 1-15 of the draft HS schedule, and related documentation, and represents a relatively small part of the entire HS schedule. It was decided that in light of the time constraints imposed by the January 1, 1987 target for implementation of the HS and the volume of work involved in the conversion and review processes, it would be appropriate to refer the various chapters of the draft schedule to the Board as they are completed by departmental officials. In view of this, I would request that the Board during the course of its study submit reports as it completes its work on the various commodity groupings, with a final report to be submitted by January 1, 1986.

Yours sincerely,

Roy MacLaren

In addition to the first 15 Chapters of the draft schedule transmitted to the Board on February 10, 1984, a further nine Chapters were received on March 14. These 24 Chapters became the subject of Phase I of the Board's investigation under Reference 163. The draft Chapters were accompanied by the international HS supportive documentation, namely: the General Rules for the Interpretation of the Harmonized System (Interpretative Rules), the Section and Chapter Notes, and the Explanatory Notes. Furthermore, the Board received documentation dealing specifically with the conversion to the draft schedule, including the cross-references from the proposed tariff item numbers in the draft HS schedule to the present tariff item numbers of the Customs Tariff and vice-versa, the Supplementary Chapter Notes and the Supplementary Annex. This material in whole or in part was provided upon request to any party interested in this inquiry.

II THE BOARD'S MANDATE AND APPROACH

The subject of this Reference is the draft Canadian Customs Nomenclature based on the Harmonized Commodity Description and Coding System. It is clear from the Minister's letter that the Board is not asked for its opinion on whether or not to adopt the Harmonized System for the purpose of Canadian customs classification. Rather, it is asked to review three aspects of the draft schedule incorporating the Harmonized System, namely:

- (1) to review the accuracy of the draft schedule's nomenclature and rates vis-à-vis the existing provisions of the Customs Tariff, bearing in mind the changes made to the proposed schedule by officials of the Department of Finance to condense and simplify the proposed draft schedule;
- (2) to scrutinize ways in which the schedule might be further improved; and

- (3) to consider whether the statutory end use and parts items contained in the Supplementary Annex might be incorporated in the draft HS schedule proper.

In developing its recommendations, it was expected that the Board would be guided by its own investigations and representations from interested parties.

The Board's review of changes in existing rate provisions recognized, on the one hand, that conversion as stipulated by the Minister, should take place without a significant overall effect on rates and on the other hand, that the need for condensation and simplification would make rate changes unavoidable. Clearly, the Minister is asking the Board to bear in mind that the conversion of the Canadian tariff schedule to the simpler more, succinct draft schedule would require in some cases striking a common balance in the existing rates for different items now having to be brought under a single heading. At the same time, the Board is asked to consider whether or not the collective or individual impact of any such rate changes is excessive. In the discharge of its responsibilities for this complex and elaborate task the Board took cognizance of all the background documents including the Interpretative Rules, the several Notes, the Harmonized System, Canada's commitments under the GATT and the applicable rate adjustment principles, the whole as described hereinafter. Particular attention was given to so-called "end use" tariff items and the items covering "parts" and to their possible incorporation from the Supplementary Annex into the draft schedule or to any possible alternative, in the light of current economic circumstances and the trade importance of items.

III BACKGROUND TO THE INQUIRY

A. The Canadian Customs Tariff

The 3,200 tariff items that constitute Schedule "A" of the Customs Tariff (covering "Goods Subject to Duty and Free Goods") are divided into twelve major industrial orders loosely differentiated from each other on the basis of specific description, product use or material content. Since, with the exception of Chapters 915 to 939, pertaining to chemicals and allied products, the tariff provisions in Schedule "A" do not strictly adhere to any consistent set of principles, and since a customs tariff must perforce be all-inclusive, a residual miscellany of products is left over for inclusion in an amorphous group.

A number of tariff provisions pose major problems of product identification and categorization in the present customs classification system. Certain unenumerated goods, in conjunction with specific categories or end uses, are addressed in the many "n.o.p." items scattered throughout the Customs Tariff and in the numerous broadly-worded accommodations for "materials", "parts", "articles", "accessories", "utensils", "equipment", "machinery", "apparatus", etc. These various provisions account for a very substantial proportion of the value of Canadian imports. The volume of goods

entering under such "basket" classifications is rising as technological development outpaces the legislator's ability to update tariff lists. At the same time, an unknown number of commodities introduced into the Customs Tariff many years ago are now no longer actively traded while others are described in archaic terms.

Tariff rates are differentiated in accordance with considerations of trade policy or industrial strategy so as to favour or hinder the importation of goods of particular kinds or grades or from particular sources. Nearly all of the twenty-two sections of the Customs Tariff are concerned, to some extent, with prescribing rates for a differential tariff treatment of commodities according to their countries of origin or some other factor. The results, as they appear in the main body of the Customs Tariff, so far as geographical differentiation is concerned, are five separate sets of tariff rates applicable to all, or in the case of the General Preferential Tariff, to most of the tariff items included in Schedule "A", and various special concessionary rates negotiated in bilateral trade agreements which apply to certain primary products originating in Australia, New Zealand and the West Indies. Superimposed on this broad structure, as it pertains to certain fruits and vegetables, are seasonally differentiated rates of duty which may be applied and withdrawn at different dates in different regions of the country according to the timing and duration of the domestic growing season. There are also distinctions written into the description of goods as a means of extending special tariff treatment to particular users, to domestic producers or - indirectly and directly - to foreign sources of supply.

There has been a large increase since the 1930's in the number of tariff headings, sub-headings and items in which the same product is accommodated under a number of different tariff provisions. In some such instances the goods are specifically named, in others they are subsumed under more general commodity descriptions. Thus, in 1981, diesel engines were properly admitted into Canada under 48 "different" tariff items, including some under which they qualified as "internal combustion engines", "machinery", "apparatus", "parts", or "materials".

The form which differentiation has taken reflects the circumstances of individual situations. While a very common and important type of distinction for duty purposes is based on the degree of a product's fabrication, goods at similar stages of production can be, and in many instances are, distinguished from one another by fairly definitive quantitative criteria (e.g. length, width, diameter, capacity, alcoholic content, etc.). When provision is also made for specified mixtures or combinations of materials, this can result in tariff items being very narrowly defined in relation to particular subcategories of goods.

Classification with respect to particular end uses or end users is also very common in the Customs Tariff. Indeed, over forty percent of the total number of items have an end use or end user connotation. Not all of these are end use items as defined by Department of National Revenue, Customs and Excise (containing the clause "for use in/with/by..."), but it seems that

most of them confer, or at one time conferred, a degree of duty preference upon the intended user of the goods. A substantial number of these items are temporary tariff provisions created by Order in Council and renewed, as considered necessary, pursuant to Section 273(1) of the Customs Act, with respect to "articles ... used as materials in Canadian manufactures", or under the authority of Section 12 of the Customs Tariff, which provides for reductions in duties on chemicals and plastics. Reference should also be made to Schedule "B" of the Customs Tariff, which, pursuant to Sections 275 and 276 of the Customs Act, provides for the drawback of duty on some or all imported materials and - more exceptionally - various types of production equipment when used in the manufacture of specified categories of goods.

The principal object of an end use provision is to provide preferential access when the goods (being otherwise dutiable or dutiable at higher rates) are imported for or by certain classes of users or for certain special purposes. For the most part, they are materials, parts, components for products used in manufacturing operations or finished items, for instance, of operating equipment used in agriculture or the exploitation and development of natural resources. Some of the earliest end use provisions favoured institutions or societies concerned with education, scientific research or health care. Goods imported for use by charitable or religious institutions have also been accorded concessionary tariff treatment.

An additional complication in the case of a substantial number of concessionary end use items is the limitation of their provisions to goods "of a class or kind not made in Canada", a device whereby preferential tariff treatment may be accorded on a restricted basis without apparent prejudice to Canadian producers. Goods replicating those produced in Canada are classified elsewhere in the Customs Tariff under a counterpart provision for "made" goods, under a residual ("n.o.p.") item or under a parent item at higher (non-concessionary) rates of duty. While in approximately three-quarters of these "made"/"not made" items, the goods are listed in an eo nomine fashion, in the remaining quarter (accounting for a substantially higher proportion of the value of imports) commodity descriptions are broadly worded. Hence, in these instances, there is an additional problem of product identification.

One of the main deficiencies of the current customs classification system is the difference between its nomenclature and that used in classifying imports for statistical purposes. As a consequence, Canadian importers, who are responsible for indicating the import commodity code and tariff item number on their customs entry documents, must be acquainted with two classification systems, namely, the one contained in the Customs Tariff and the other set out in the Canadian International Trade Classification (CITC). Experience has shown that this results in errors in the application of the CITC. As already stated, many goods with the same physical characteristics are classifiable under a number of different tariff items while the scope of certain other tariff items is so broad as to encompass numerous unrelated kinds of goods. Consequently, the current tariff nomenclature is insufficiently definitive and precise to provide reliable statistical data on individual imports.

B. The Harmonized System

History

The growth in the volume and diversity of trade resulting from the development of national and world economies since early in the last century has created a standing need for a standardized international system of customs classification and nomenclature that is all-inclusive and logical and that, therefore, will be readily understood by all participants in international trade and will facilitate the negotiation and administration of trade agreements and the provision of relevant trade statistics.

Over the years a variety and range of nomenclatures have evolved in national and international uses for both tariff and statistical purposes. In the immediate past, preceding the introduction of the current Customs Co-operation Council Nomenclature (CCCN), there was the so-called "Geneva Nomenclature", completed in 1931 under the auspices of the League of Nations and revised in 1937, comprising 991 headings, arranged in 86 chapters, which were themselves grouped into 21 sections. Although used as a basis for the customs classification systems of several countries, the Geneva Nomenclature never achieved widespread acceptance. It did serve as a basis for the Brussels Tariff Nomenclature (BTN), which was developed by the European Customs Union and following approval by the Customs Co-operation Council in 1950 and subsequent revision in 1955, came into effect in 1959 as the Customs Co-operation Council Nomenclature (CCCN).

The Geneva Nomenclature was also used for statistical classification purposes, serving as the main source of reference for the Minimum List of Commodities for International Trade Statistics, published by the League of Nations in 1938. Subsequently revised, this list became the basis for the Standard International Trade Classification (SITC), published in 1950, and the Standard International Trade Classification, Revised, issued ten years later. Thus, a direct relationship was established, and still exists, between the BTN, renamed the Customs Co-operation Council Nomenclature (CCCN), and the SITC, Revised. Accordingly, for those countries adopting the BTN, it has been a comparatively simple matter to convert customs data to the statistical categories of the SITC, thereby facilitating trade-by-commodity comparisons at the international level.

The CCCN and the SITC Revised have not remained unchanged. Amendments were made to the CCCN in 1965 and in 1972 and, consequent upon these, the SITC was further modified, giving rise to the Standard International Trade Classification, Revised 2. These changes were made in response to a growing awareness of the need for an even greater rationalization and harmonization of trade documentation data, in particular those pertaining to the designation and coding of countries, units of quantity, modes of transport, transport handling requirements and, not least, commodities. Exploratory studies and preparatory work initiated by the Customs Co-operation Council in 1970 resulted, three years later, in the conclusion that the development of a uniform commodity classification system was not only feasible but essential in the longer-term interests of world trade. The technical work and consultation

necessary to give definitive form to this conclusion lasted until 1983, which saw the completion of the Harmonized Commodity Description and Coding System (the Harmonized System or HS) and the establishment of a new International Convention for its implementation.

In accord with the general principles approved by the Customs Co-operation Council in 1973, the Harmonized System was based on both the CCCN and the SITC, Rev. 2, and as well on a wide range of other Customs and statistical classification systems. Thus, the draft HS developed as a new 4-digit CCCN with subheadings created by the addition of two further digits.

In certain product areas, most notably those affected by changes in technology or patterns of trade, the CCCN was radically restructured. Many headings and, in some instances, complete chapters were deleted because the goods concerned were judged insignificant in international trade, or because separate categorization was no longer warranted. Conversely, many headings which covered too wide a range of goods were subdivided. In some cases, complete headings were moved from one chapter to another, while various products subsumed by other headings were transferred to others in order to achieve a more rational and simpler classification of goods.

The Structure

The Harmonized System provides a multi-purpose nomenclature containing 1,241 headings at the four-digit level and 5,019 subheadings at the six-digit level, including 311 of the four-digit headings not broken down to a finer degree of detail. These headings and subheadings are grouped into 96 Chapters - viz: Chapters 1 to 97, with Chapter 77 being reserved for possible future use in the system. A further two Chapters, 98 and 99, are set aside for special use by national administrations for the coding of international transactions that do not require the specific identification of the commodities concerned, e.g. returned household effects and imports by government agencies.

As with the preceding version of the CCCN, the first two digits of the 4-digit HS code indicate the Chapter in which the heading appears, while the latter two digits indicate the position of the heading within the Chapter. The fifth and sixth digits of the six-digit code are in some instances used to identify a simple subdivision, called subheading, of the main heading (also indicated by the entry of a single dash against the description of goods), while in other instances they are used to point up a subdivision of a subheading (two dashes being entered against the description of goods). The absence of such subheadings is indicated by the use of zeros after the fourth digit.

At a higher level of aggregation, the Chapters of the Harmonized System are grouped into 21 sections each encompassing one or more major groups of goods. For the most part, these are arranged according to levels of processing, with primary commodities classified in the earlier Chapters and technically more complex products treated later on. Within a Chapter, headings relating to articles requiring higher levels of processing are

generally placed later in the Chapter. For example, Chapter 7 covers edible vegetables, first in fresh or chilled form, then in frozen form and, finally, in dried form.

The Interpretative Rules

As with the CCCN, the HS is prefaced and supplemented by textual material to facilitate its application. A customs classification system ideally should provide each of the goods with a single heading or subheading. The text of the Harmonized System, therefore, incorporates a series of preliminary provisions codifying the principles on which the system is based and laying down general rules to ensure uniform interpretation. These provisions are called the General Rules for the Interpretation of the Harmonized System (the Interpretative Rules). The full text of these rules is provided on page 25.

Interpretative Rule 1, which takes precedence over all others, provides that classification shall be determined by the terms of the headings and any relevant Section or Chapter Notes, and where appropriate, provided the Headings and Legal Notes do not otherwise require, according to the provisions of Interpretative Rules 2, 3, 4 and 5. However, Rule 1 provides that the Section and Chapter titles have no legal bearing on classification and are provided for ease of reference only.

Rule 2 provides that an incomplete or unfinished article or a complete but unassembled or disassembled article shall be classified under the heading for the complete article having its essential character. Similarly the heading for a material or substance shall include a mixture containing it, subject to Rule 3.

Rule 3 concerns the classification of goods which are prima facie classifiable under two or more headings. The Rule stipulates that such goods be classified: (a) in the heading which provides the most specific description and where, there is a mixture, the headings for each specific material or substance and, if there are no specific headings, (b) in the heading applicable to the material or component which gives the goods their essential character and, where that is not possible, (c) in the heading which occurs last in numerical order among headings meriting equal consideration.

Rule 4 provides that goods which cannot be classified in accordance with the first three rules shall be classified under the heading appropriate to the goods to which they are most akin, for example, in description, character, purpose, etc.

Rule 5 provides for the classification of boxes, cases and other containers specially designed and suitable for long term use with particular articles under the heading of such articles when presented with them, and of packing materials and packing containers with the goods they are normally used for, unless they are clearly suitable for repetitive use.

Rule 6 provides that while relative Section and Chapter Notes apply to particular goods, unless the context otherwise requires, it is only the subheadings and their notes that are comparable and applicable, subject to the earlier rules.

The Legal Notes

Many of the sections and Chapters of the Harmonized System are preceded by notes, called Legal Notes, which, like the Interpretative Rules, form an integral part of the system and have the same legal force. They can determine the scope of particular headings or subheadings and establish the classification of products in particular sections, Chapters, headings or subheadings. Some are general definitions setting out the scope of individual headings or subheadings; others define particular terms used in the nomenclature.

Supplementary Guides

In addition to the Legal Notes and Interpretative Rules, the Harmonized System will also, in due course, be supported by a number of complementary publications designed to facilitate its implementation and to promote uniformity in interpretation and application. In this connection, the Explanatory Notes are currently being expanded and updated, both to take account of the more comprehensive structure of the Harmonized System and to reflect the considerable expansion in new goods since the Notes last underwent major revision.

The revised Explanatory Notes will not form an integral or legal part of the Harmonized System Convention; however, as approved by the Customs Co-operation Council, they will constitute the official interpretation of the system at the international level. When finalized, the Notes will follow the order of the HS and will supply a commentary on the scope of each heading by listing included and excluded products and by providing technical descriptions of the goods concerned (in terms of their appearance, properties, methods of production and uses) and practical guidance for their identification. Where appropriate, Explanatory Notes will also be provided to clarify the scope of particular subheadings. It is anticipated that these additional Explanatory Notes relating to all 96 Chapters will be submitted to the Council for approval by June 1985, at the latest.

In addition to the Explanatory Notes, various other complementary sources of reference are in the course of preparation with a view to publication at an early date. These include: (a) an Alphabetical Commodity Index, similar to the present CCCN index, listing all the goods mentioned or described in the Harmonized System or in the Explanatory Notes; (b) a Compendium of Harmonized System Classification Opinions; and (c) a Commodity Descriptor List.

IV CONVERSION PRINCIPLES AND THE DRAFT CANADIAN CUSTOMS NOMENCLATURE

Subdividing the HS

The Harmonized Commodity Description and Coding System, comprising Interpretative Rules, Legal Notes, headings and subheadings, provides, therefore, a complete and comprehensive system for the classification of goods entering into international trade. The Convention establishing the Harmonized System requires that, except for developing countries which may delay application of some or all of the relevant subheadings, contracting parties undertake to adapt their customs tariff and statistical nomenclatures to conform with the HS. More specifically, under article 3 of the Convention, contracting parties are required:

- (i) to use all the Headings and Subheadings of the Harmonized System without addition or modification, together with their related numerical codes;
- (ii) to apply the General Rules for the Interpretation of the Harmonized System and not to modify the scope of the Sections, Chapters, Headings or Subheadings;
- (iii) to follow the numerical sequence of the Harmonized System;
- (iv) to make publicly available national import and export trade statistics in conformity with the 6-digit codes of the Harmonized System, or, on the initiative of the contracting party, beyond that level, insofar as publication is not precluded by exceptional circumstances such as commercial confidentiality or national security.

The Convention does not impose any requirements with respect to rates of duty to be applied, nor does it prevent any contracting party from making additional classification provisions for tariff or statistical purposes, as long as they are placed in a position subordinate to the Harmonized System itself. In other words, subheadings may be further subdivided beyond the six-digit level (by the addition of more digits or an alphabetic identifier) for domestic purposes in order to make special provision for certain categories of goods, or end uses thereof, in terms of the rates of duty to be applied or to permit the recording of statistical information at a finer level of detail.

In the proposed HS draft schedule, provision is made for a 10-digit coding system, with digits 7 and 8 being used for product/duty differentiation and digits 9 and 10 being employed solely for purposes of statistical identification. The use of four zeros after the 6th digit indicates no breakdown beyond the HS system.

GATT Considerations

Although the Convention on the Harmonized System imposed no requirements respecting rates of duty, the GATT Committee on Tariff Concessions, at its meeting on February 28, 1983, stated:

"The main principle to be observed in connexion with the introduction of the Harmonized System in national tariffs is that existing GATT bindings should be maintained unchanged. The alteration of existing bindings should only be envisaged where their maintenance would result in undue complexity in the national tariffs and should not involve a significant or arbitrary increase of customs duty collected on a particular product."

However, the Committee recognized that "the introduction of the Harmonized System implies considerable changes in the GATT schedules of tariff concessions". In regard to these, it foresaw that where the value of existing concessions is not impaired, changes will be made through the "rectification procedure"; other changes, however, are "likely to require renegotiation of existing schedules" under Article XXVIII of the GATT Convention.

In commenting upon the kinds of tariff conversion situations where renegotiation will be required, the Committee concluded that the simple subdivision of one tariff item into several new headings, encompassing the same total of commodities, should not in itself create difficulties in respect of GATT concessions, since the tariff level applied under the old item could appropriately be maintained under each of the new provisions. The principal problem areas were envisaged as being those where tariff items, or parts of tariff items, with different tariff levels, are combined into one or more new headings or where bound rates are combined with unbound rates. In relation to these situations, the Committee suggested four "possible ways" of arriving at the new tariff rates:

- (i) applying the lowest rate of any previous heading to the whole of the new heading;
- (ii) applying the rate previously applied to the heading or headings with the majority of trade;
- (iii) applying the trade weighted average rate of duty for the new heading; and
- (iv) applying the arithmetic average of the previous rates of duty, where no basis exists for establishing reasonably accurate trade allocations.

These are put forward as possible approaches rather than as binding guidelines and, with the exception of method (iv), no order of precedence is indicated. It would, therefore, seem that individual countries have considerable discretion in this area and, subject to the qualification noted in (iv), may use any or all of the possibilities set out above as they see fit. What is less clear is the extent to which other methods of calculation or adjustments on an arbitrary basis would be acceptable, and whether only noticeably higher rates of duty would be called in question.

So far as Chapters 1 - 24 are concerned the majority of trade and the trade-weighted average have been the methods used most frequently to determine rates of duty in the draft schedule. Even so, MFN rates effective as of January 1, 1987 have for the most part been retained in the draft schedule. This will happen less frequently in later Chapters dealing more generally with manufactured goods, where there are likely to be numerous instances of the same basic product being covered by a range of existing tariff provisions, including many with special end use and/or made-in-Canada qualifications or with "parts" connotations.

Of the four methods of rate determination favoured by the GATT Committee on Tariff Concessions, the methods based upon a majority of trade and a trade weighted average necessitate reference to relevant import statistics. In this regard, the Committee proposed that each contracting party should supply the GATT Secretariat with concordance tables setting out the pertinent relationships between existing tariff items and the items in the proposed draft schedule, and vice versa. It was envisaged that for each item in the existing tariff schedule these tables should include, inter alia:

- (a) the percent of total imports in the existing item which has been allocated to each of the proposed items; and
- (b) the value of trade allocated to each of the proposed new items for the most recent three years for which import statistics are available.

A requirement for corresponding data was also envisaged in respect of each item in the proposed HS schedule. However, in regard to the provisions in both schedules, it was conceded that the information did not need to be supplied "if there is no change in either the proposed rate of duty or the initial negotiating right status from the existing tariff line". Notwithstanding that concession, the provision of data along the lines specified by the Committee poses formidable problems.

It is apparent that the establishment of concordances between the existing and proposed tariff classification systems is a vital part of the conversion exercise. However, in order that the desired matching-up process may be effected, the import values for specific goods entering under existing tariff provisions must be identified. These aspects of the conversion task posed particular difficulties in the Canadian case due to the lack of congruence between the Customs Tariff and the Canadian International Trade Classification and, due to the existence at the finest level of detail in both classification systems, of many product categories, especially residual "n.o.p." (not otherwise provided for) items and "n.e.s." (not elsewhere specified) classes, which are very broad or open-ended. While it is possible to obtain data on Canadian imports cross-tabulated by tariff item and seven-digit commodity code, attempts to fit these data into the structured framework of the Harmonized System inevitably required conjecture as to the composition and arbitrary decisions as to the values of goods entering under existing tariff arrangements.

There are as well certain other concerns which have major implications for the conversion process. Whether the base period selected is sufficiently representative of general experience is a perennial issue in the analysis of empirical data. The GATT Committee on Tariff Concessions directed that import data be used which would cover "the most recent three years for which import statistics are available". These years will vary from one country to another, depending upon the speed with which import data are collected and processed and the timing of this statistical review. Also, many goods are subject under the same items to different rates of duty under the BP, MFN and GP, depending upon the country of origin, so that concordances based upon "the percent of total imports in the existing item" could well entail some misrepresentation in relation to the composition of commodities and/or the level of tariff rates; trade weighted averages would most likely be affected but so also could be rates determined on the basis of the majority of trade.

In determining the composition of commodities and the rates of duty to be applied under the MFN tariff, the value of total imports from all countries has been used as the value of MFN imports. There is little choice in this regard since, as far as is known, a statistical tabulation of 7 digit commodity classes by tariff item is not available separately for goods imported into Canada under the MFN tariff. In the great majority of instances it is doubtful whether the use of this smaller trade base would have made a difference in terms of the end result. Predictably, the statistical differences will be greater where existing MFN rates of duty are significantly different from rates applicable under the BP and GP Tariffs or where only a comparatively small proportion of total imports is obtained from MFN sources.

V THE BOARD'S INVESTIGATION AND ANALYSIS

The Draft Schedule and Existing Tariff Provisions

With respect to the accuracy of the draft schedule's nomenclature vis-à-vis existing provisions, the Board's review has been confined to tariff and statistical lines below the 6-digit subheading level. The 4-digit headings and the 6-digit subheadings are not part of the Board's review because their description of goods, arrived at by the Customs Co-operation Council, is binding and cannot be changed unilaterally.

Beyond the 6th digit the draft schedule can be extended locally and can be used for purely national tariff purposes. It is at this level that officials of the Department of Finance have attempted to simplify and condense the draft schedule. With that in mind, the Board has generally refrained from adding tariff lines unless required to accommodate changes in rates of duty or the incorporation of an end use item from the Supplementary Annex. The review of the draft HS nomenclature focussed primarily on whether or not special provisions, uniquely Canadian, affecting classification contained in Schedule A of the Customs Tariff, e.g., split periods for seasonal duties for fresh fruit and vegetables, were transposed to the proposed schedule.

The fact that the draft schedule was supplied to the Board in both official languages indicates clearly that its conformity with the English text, and vice versa, was another part of its mandate. Both versions were therefore examined for any inconsistencies or differences between them, and recommendations are made in regard to the language found to be deficient. Recommendations for nomenclature changes in the draft schedule affecting both texts are made in English and in French. In the English version of the Board's report the change is shown first in English and then in French, while in the French version it is shown first in French and then in English.

The Board has also made a comparison between the 4-digit heading and 6-heading subheading descriptions contained in the draft schedule and the nomenclature in the Customs Co-operation Council's Harmonized Commodity Description and Coding System, again for both the English and the French texts.

In those instances where the draft schedule uses an obscure nomenclature or one not in use in Canada, the Board recommends the addition of an explanatory term, or one with a usage more common in Canada. An example from the French text would be the addition to the term "aulx", meaning garlies, of "ails", more commonly used in Canada.

There are a number of items in the Customs Tariff that contain the provision "under regulations as the Minister may prescribe" or similar wording. Such regulations when enacted constitute a part of the current system and the Board recommends their inclusion in the draft schedule by way of Canadian Legal Notes. Other Canadian Legal Notes are recommended to assure that products are classified in their intended headings, thereby avoiding administrative difficulties.

Changes in Rates of Duty

The Minister has requested verification of the rates of duty in the draft schedule to ascertain whether the rates are the same as in the Customs Tariff. The Board examined all changes and focussed on those instances where the draft schedule indicated a rate of duty significantly different from that specified in the Customs Tariff.

Where tariff lines in the draft schedule cover goods from more than one item in the Customs Tariff, with different rates of duty, a change in the rate of duty for some if not all of the goods involved is inevitable, no matter which rate determination method is used to bring about the amalgamation.⁽¹⁾ If the weighted average method is selected it is probable that all the goods included in the calculation will have rates different from the current ones. Even where the rate in the draft schedule is based on the rate for those goods which, during the base period 1980-1982, accounted for the majority of trade among the goods combined, the rates for the goods of lesser importance (or weight) will likely be different from existing rate provisions.

(1) See page 12.

Amalgamations and changes in rates of duty from existing provisions are in some instances unavoidable because of fundamental differences between the two classification systems. However, examination of the draft schedule indicates that many more tariff lines could have been provided with a description of goods identical to that of the Customs Tariff without changing the rates of duty. This one-to-one matching would, however, have resulted in a very detailed and voluminous draft schedule. To obtain a more condensed tariff schedule, one or more current items were combined resulting in numerous changes to existing rate provisions. Many of the comments and objections raised by interested parties concerned changes in rates of duty. Invariably it was urged that the existing rates be restored. With few exceptions, the Board agrees and recommends the necessary changes.

The Board's own research revealed many other changes in rates of duty. The Board was particularly concerned by items in the draft schedule which would impose on present duty free goods rates as high as 15 p.c. The Board is of the opinion that their present non-dutiable status, whenever it was established, was justified at that time and is presumed still to be so. The loss of duty-free status as a result of the mechanistic conversion process without the benefit of economic considerations is difficult for the Board to accept, especially when these increases in rates require compensation to our trading partners in the form of lower rates for other goods.

The Board was equally concerned about rates in the draft schedule that constitute reductions from existing rates. There are many such reductions in the draft schedule, amounting frequently to 20 per cent or more of the current level of protection. The Board finds changes of this magnitude, either upward or downward, excessive and unacceptable, even bearing in mind the laudable goals of simplification and condensation pursued in developing the draft schedule. The Board therefore recommends the restoration of the existing tariff provisions for those draft items which meet the following criteria:

- (1) where the proposed rate in the draft schedule would involve a reduction or an increase of at least 2.5 percentage points from the current ad valorem rate or its ad valorem equivalent;
- (2) where the change in the rate of duty affects at least one per cent of total imports for the 1980-82 base period under the present item in the Customs Tariff, and
- (3) where the amount of trade in the base period is at least \$100,000.

The Board was asked to use the MFN rates in effect on January 1, 1987 as the basis for its study. The existing provisions of the BP, GP and General Tariffs are therefore not relevant to this study.

In instances where the Board has recommended revisions to the proposed MFN rates, and the goods under tariff items affected also attracted GP rates, the Board has recommended revisions as well to the GP rate in the revised schedule. GP rates are tied by a formula to the MFN rate and so

would change if the MFN rate to which they are attached is revised. That formula requires that the GP rate shall be equal to the BP rate or to two-thirds of the MFN rate, whichever is the lesser. Accordingly, BP rates were also checked as to their accuracy with respect to existing provisions.

It should be noted that whenever the terms "existing", "present" or "current" are used in conjunction with rates of duty the reference is to the MFN rates applicable on January 1, 1987.

Improvements to the Draft Schedule

In addition to reviewing the accuracy of the draft schedule with respect to the existing provisions of the Customs Tariff, the Minister has asked the Board to focus on ways the schedule might be improved. To that end, the Board has examined the appropriateness of the format of the draft schedule and the adequacy of the annotations and other provisions to facilitate its administration.

The Board finds that the inclusion of Supplementary Notes dealing with the rate or the amount of duty payable, together with Legal Notes and other Supplementary Notes referring to the coverage of goods, would be confusing to users of the schedule and concludes that matters affecting the rate or amount of duty payable should be an integral part of the schedule itself, so that the possibility of specific rate provisions being overlooked would be reduced. While some of these supplementary tariff provisions, e.g., those specifying more favourable rates of duty for certain goods from Australia and New Zealand, are inserted into the draft schedule as part of the affected tariff lines, more frequently, in order to reduce repetition, the Board has recommended that they be integrated by means of footnotes.

In the opinion of the Board, the draft schedule contains too many residual tariff and statistical lines identified by the term "other". The goods covered by that term can only be ascertained by determining which goods covered by the relevant subheading have been named specifically. This is frequently a complicated task. The Board has concluded that further description of the goods covered by these residual lines would clarify the items in the draft schedule. The Board also recommends changes to the nomenclature of the draft schedule to make it consistent with the Harmonized System.

The Supplementary Annex

The Supplementary Annex was established for end use items and parts items of broad coverage, so as not to expand the draft schedule unduly. The Board was asked to examine whether any of the items in this Annex could be incorporated into the draft schedule proper. The annex for Chapters 1-24 comprised 5 items only. Where the task of incorporation can be achieved with the addition of only a few tariff lines the Board so recommends. For those left in the Annex, the Board recommends a nomenclature which is compatible with that of the Harmonized System schedule and which maintains the current scope of the concessionary provisions.

The Board has also considered whether footnotes might be used for some end use or parts items in the Supplementary Annex which were not recommended for integration into the draft schedule proper where doing so would have required too many additional tariff lines. Such footnotes would be preferable to leaving them in the Supplementary Annex as they would provide notice on the same page of the lower rate for the specified end use. However, most of the goods now accorded end use preferential tariff treatment are covered by Chapters 25-97 of the draft schedule. Accordingly this consideration and the identification of the dutiable goods in the schedule that have a provision in the Supplementary Annex for a lower rate of duty will be discussed in the final volume of the Board's report.

VI THE PUBLIC INQUIRY

For purposes of this inquiry the draft schedule is divided into three chapter groupings. This volume of the Board's report deals with Chapters 1-24. The other two groups, the subject of separate hearings in 1985, comprise Chapters 25-67 and Chapters 68-97, respectively which will be the subject of additional volumes.

Time constraints have necessitated some changes by the Board in its usual inquiry process. It is normal practice that, following the first hearing, the Board's staff prepares and publishes a paper appraising the evidence and presenting the staff's findings, prior to a second or final hearing on the matter. Because of the limited time available for completion of the report, this second hearing cannot be held for each of the three phases of this reference. Instead, interested parties can address issues still outstanding, arising from earlier volumes, at subsequent hearings dealing with the remaining Chapters or at a final public hearing.

The final public hearing will be held in 1986, followed by publication of the final volume of the Board's report.

The text of the letter of reference together with a request for submissions relating to Chapters 1-24 of the proposed draft schedule, was gazetted on February 25, 1984. A public hearing to deal with submissions relating to Chapters 1-24 was held June 19, 1984 in Ottawa. The letter of reference, incorporated in a separate notice together with further details as to the proposed HS schedule, and requesting submissions, was distributed to trade associations, organizations and individual firms, consultants, customs brokers and other interested parties. The submissions and additional representations and the research conducted by the Board's staff constitute the evidence on which the Board's recommendations are based.

In April, 1984 the Board published a discussion paper entitled Issues and Approach setting out the drafting process for the Harmonized System and the Board's proposals. In June, 1984 a Staff Paper concerning the Concessionary Annex was distributed.

Submissions and the Public Hearing

The Board received 20 written submissions concerning Chapters 1 to 24, some of which were supported by oral presentations at the public hearing.

SUBMISSIONS FOR CHAPTERS 1-24 BY
CHAPTERS OF CONCERN

	<u>Submitted by:</u>	<u>Chapter(s)</u>
1	Canada Packers Inc., Chemicals Division	15
2	Imperial Tobacco, Division of IMASCO Limited	24
3	Monarch Fine Foods Company Limited	15
4	Procter & Gamble Inc.	15
5	Lever Detergents Limited	15
6	The Canadian Horticultural Council	6,7,8,20,21
7	Canadian Food Processors Association	7,8,16,19,20,21
8	Alkaril Chemicals Ltd.	15
9	Domtar Chemicals Group, Organic Chemicals Division	15
10	Connors Bros., Limited	15
11	Hart Chemical Limited	15
12	Union Carbide Canada Limited	15
13	Monsanto Canada Inc.	15
14	Marks & Spencer Canada Inc.	(3,4,7,8,9),16 (17,18,19,20,21,22)
15	Du Pont Canada Inc.	15
16	Canadian Meat Council	(1),2,5,15,16
17	Cadbury Schweppes Powell Inc., Foods Division	18
18	Emery Industries Limited	15
19	Revenue Canada, Customs & Excise	All
20	Effem Foods Ltd.	19

Note: The Chapter numbers in parentheses were mentioned by the participant as being of general interest only.

Most of the submissions received expressed concerns about the provisions for specific goods in the draft schedule. More general concerns were also expressed, particularly in the submissions of The Canadian Horticultural Council and the Canadian Food Processors Associations, about the validity of the proposed classification structure and the neutrality of the draft schedule with respect to rates. These are not discussed by the Board because they are outside its mandate. Similarly, the Board has also not made any recommendations with respect to excise duties on tobacco products, of concern to Imasco, Limited.

Most significantly, many of the comments and objections raised by the written submissions and oral representations related to the accuracy of the rates set out in the draft schedule vis-a-vis the existing provision of the Customs Tariff. Invariably, it was proposed that existing rates be restored. The Board's investigation and analysis has focussed on these discrepancies and its recommendations are designed to reduce the extent of any changes in rates resulting from the conversion.

Concern was expressed about the BP and GP rates in the draft schedule extending preferential tariff treatment to goods which currently do not benefit from such concessions. The treatment of temporary items in the Customs Tariff, either with or without a provision denoting end use, also caused concern. Because the BP and GP rates as well as temporary items are outside the scope of this study, the Board brings these matters to the Minister's attention, but has not included them in its inquiry.

One submission called for the elimination from the draft schedule of the provision that bases the dutiable status of fresh and processed fruits and vegetables on whether or not they are grown in Canada and its replacement by an eo nomine listing of the goods. The Board has concluded that this proposal would assist the administration of the affected tariff lines and would provide exporters and importers with greater certainty about liability for duty.

There was a suggestion that any item in the draft schedule which specifies an end use should be removed because classification in accordance with the principles of the Harmonized System should be based on the intrinsic physical characteristic of the goods. However, this would be contrary to the Minister's request to examine whether or not provisions in the Supplementary Annex might not be incorporated in the draft schedule. The Board did not examine this proposal further.

There was also a suggestion that all specific and specific-ad valorem-compound rates be eliminated from the draft schedule so that duties would be expressed in ad valorem terms only. (A specific duty is one expressed in dollars and cents, e.g., 2.21¢ per kg. An ad valorem rate is expressed in percentage terms, e.g. 10%, and a compound rate combines both a specific and an ad valorem rate). That, however, is clearly outside the Board's terms of reference.

Chapter Reports

The Board is presenting its recommendations on this Reference chapter-by-chapter. Each Chapter report commences with a list of all the current items in the Customs Tariff covered in whole or in part by that Chapter to enable interested parties to identify their interest immediately. Current items covered in part only by the Chapter will be listed as well in any other subsequent Chapter report on that part of the draft schedule to which they have been allocated. A separate volume containing a cross-reference from the present Customs Tariff to the Harmonized System makes up part of this report.

Individual Chapter reports summarize the submissions on that Chapter by interested parties and set out the Board's response. The report then sets forth the recommendations resulting from the Board's own investigations, for the most part dealing with changes in rates of duty in the draft schedule. Most of the nomenclature changes are self-explanatory and do not require additional comment.

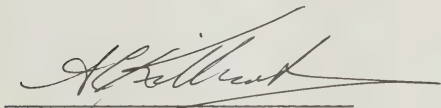
Each Chapter report ends with a list of all of the Board's recommendations pertaining to both nomenclature and rates of duty in that Chapter. A revised draft schedule incorporating all these recommendations, indicated by an asterisk(*), completes the Chapter report. The draft schedule as received by the Board is appended for comparison purposes.



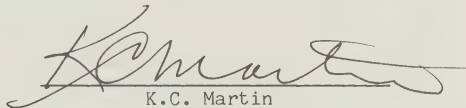
J.P. Bertrand
First Vice-Chairman



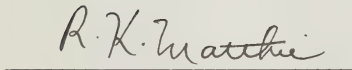
G. Gorman Q.C.
Second Vice-Chairman



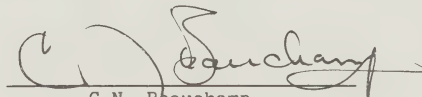
A.E. Kilbank
Member



K.C. Martin
Member



R.K. Matthie
Member



C.N. Beauchamp
Member

Reason for Change

The following gives the meaning of the codes in the "reason for change" column.

- 1- To align the English and French texts.
- 2- To maintain consistency with the scope, texts or definitions from one level to another (for example, 0105.19.10 (see 0103.10.00.00 of the HS)).
- 3- To give a fuller meaning of the word "other" in cases where it was deemed possible and appropriate and where the scope of the class would appear to be ambiguous to the user. This was done by one of two methods:
 - a) expand the text by adding descriptive terms to the word "other" (for example, class 0106.00.00.19)
 - b) renumber the class (except at the HS level), delete the word "other" and give an exhaustive enumeration of the article (for example, class 0105.19 or class 0105.19.10.90 (new 0105.19.10.20)).
- 4- To improve the texts by, for example, clarifying the scope or deleting redundant words.
- 5- To add, delete or change the scope of statistical classes as requested by Statistics Canada.
- 6- To change the tariff classes or rates of duty as a result of submissions from Canadian industries or based on the Board's review.

CANADIAN CUSTOMS

NOMENCLATURE

GENERAL RULES FOR THE INTERPRETATION OF THE CANADIAN CUSTOMS NOMENCLATURE

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading or the tariff items of a subheading shall be determined according to the terms of those subheadings or tariff items and any related subheading or tariff item Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings or tariff items at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

TITLES OF SECTIONS AND CHAPTERS OF THE HARMONIZED SYSTEM

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

- 1 Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic Invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté and spices.
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic Invertebrates.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoidal substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES
THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,
HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT
(OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43 Furskins and artificial fur; manufacturers thereof.

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,
OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
WASTE AND SCRAP OF PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

- 50 Silk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments.
- 55 Man-made staple fibres.
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories, knitted or crocheted.
- 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS' SEAT-STICKS, WHIPS, RIDING-CROPS AND
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS
STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL
AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 (Reserved for possible future use in the Harmonized System)
- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories thereof;

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.
- 98 (Reserved for special uses by Contracting Parties)
- 99 (Reserved for special uses by Contracting Parties)

NOTES OF REFERENCE

Certain Legal Notes in the Canadian Customs Nomenclature define or extend the meaning of products, terms or expressions which may be found throughout the Nomenclature. These products, terms or expressions are:

	<u>Location</u>
- dried	Section 1 Note 2
- ivory	Chapter 5 Note 3
- glass	Chapter 70 Note 5
- parts of general use	Section XV Note 2
- plastics	Chapter 39 Note 1
- rubber	Chapter 40 Note 1
- wool	Chapter 51 Note 1(a)
- fine animal hair	Chapter 51 Note 1(b)
- coarse animal hair	Chapter 51 Note 1(c)
- horsehair	Chapter 5 Note 4
- man-made fibres	Chapter 54 Note 1
- elastomeric yarn	Section XI Subheading Note 1(a)
- unbleached yarn	Section XI Subheading Note 1(b)
- bleached yarn	Section XI Subheading Note 1(c)
- coloured (dyed or printed)	Section XI Subheading Note 1(d)
- unbleached woven fabric	Section XI Subheading Note 1(e)
- bleached woven fabric	Section XI Subheading Note 1(f)
- dyed woven fabric	Section XI Subheading Note 1(g)
- woven fabric of yarns of different colours	Section XI Subheading Note 1(h)
- printed woven fabric	Section XI Subheading Note 1(ij)
- plain weave	Section XI Subheading Note 1(k)
- knitted	Chapter 60 Note 3
- steel	Chapter 72 Note 1(d)
- stainless steel	Chapter 72 Note 1(e)
- other alloy steel	Chapter 72 Note 1(f)
- base metals	Section XV Note 4
- precious metal	Chapter 71 Note 6
- metal clad with precious metal	Chapter 71 Note 7

INDIVIDUAL SECTION AND

CHAPTER REPORTS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Legal Notes.

*

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

SECTION NOTES REFERRED TO
THE BOARD

Section I

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LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

REPORTS FOR
CHAPTERS 1 to 5

CHAPTER 1

Live Animals

A. Introduction

The first Chapter of the proposed HS draft schedule covers imports of all live animals and their young, whether domestic or wild, with the main exception of fish, crustaceans, molluscs and other aquatic invertebrates, which are provided for in Chapter 3.

Chapter 1 covers, in whole or in part, 17 items of the Customs Tariff as listed below:

- * 100-1 Horses, cattle, sheep ... for the improvement of stock
- * 200-1 Domestic fowls,...for the improvement of stock...pigeons, pheasants
- * 205-1 Rabbits ... for the improvement of stock
- * 300-1 Bees
- * 400-1 Horses, n.o.p.
Animals, living, n.o.p.:
- * 501-1 Cattle
- * 502-1 Sheep, lambs and goats
- * 503-1 Silver or black foxes
- * 504-1 Cows imported specially for dairy purposes
- * 505-1 N.o.p.
- * 600-1 Live hogs
- * 905-1 Live poultry, n.o.p.
- * 910-1 Quails, partridges, and squabs, live or dead, n.o.p.
- * 915-1 Turkey poults, baby ducklings and baby goslings
- * 920-1 Baby chicks, n.o.p.
- *13100-1 Turtles; leeches
- *70100-1 Menageries, horses, cattle ...

B. Recommendations Made by the Board

No briefs were received regarding this Chapter and the Board makes no recommendations with respect to rates of duty shown in the draft HS schedule (see Appendix). Its recommendations concerning nomenclature are listed in accompanying Table 1.1 and are incorporated into the revised draft schedule presented in Table 1.2.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 1.1: BOARD RECOMMENDATIONS

Chapter 1 - Live Animals

In order to account for a regulation of the current Customs Tariff, the following Canadian Legal Note 1 is recommended:

"In this Chapter, the expression "pure-bred breeding animals" covers only animals certified by the Director of the Canadian National Livestock Records, Ottawa, or the Secretary of any other governing association incorporated under the Livestock Pedigree Act as being "pure-bred", imported specially for breeding purposes."
 "Dans le présent Chapitre, l'expression "reproducteurs de race pure" comprend seulement les animaux certifiés par le directeur du Bureau national canadien de l'enregistrement du bétail, Ottawa, ou par le secrétaire d'une autre association de gouvernement formée en société en vertu de la Loi sur la généalogie des animaux comme étant de "races pures", importés aux fins de reproduction."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0101.19.00	--Other than pure-bred breeding animals. Autres que les reproducteurs de la race pure				3
0102.90	-Other than pure-bred breeding animals Autres que les reproducteurs de la race pure				3
0103.90	-Other than pure-bred breeding animals Autres que les reproducteurs de la race pure				3
0105.11.00.30	New class -----For breeding Pour la reproduction				5
0105.19	--Ducks, geese, turkeys and guinea fowls Canards, oies, dindons, dindes et pintades				3
0105.19.10	---Pure-bred breeding animals. .				2

TABLE 1.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0105.19.10.90	Renumber 0105.19.10.20 -----Ducks, geese and guinea fowls Canards, oies et pintades				3
0105.19.20	Delete from 0105.19.20 to 0105.19.90 and replace with the following seven entries				4
0105.19.20	---Other than pure-bred breeding animals Autres que les reproducteurs de race pure				
0105.19.21	----Ducks, geese and turkeys . . Canards, oies, dindons et dindes				
0105.19.21.10	-----Turkeys Dindons et dindes				
0105.19.21.11	-----Broiler purposes Destinés au grill				
0105.19.21.12	-----Other than for broiler purposes Autres que destinés au grill				
0105.19.21.20	-----Ducks and geese Canards et oies				
0105.19.22.00	----Guinea fowls Pintades				
0105.90	-Weighing more than 185 g . . . D'un poids excédant 185 g				3
0105.99.00	--Ducks, geese, turkeys and guinea fowls Canards, oies, dindons, dindes et pintades				3
0105.99.00.10	Renumber 0105.99.00.20 -----Dindons et dindes				2
0105.99.00.20	Renumber 0105.99.00.10				2

TABLE 1.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0105.99.00.90	Renumber 0105.99.00.30 -----Ducks and guinea fowls . . Canards et pintades				2
0106.00.00.19	-----Other fur-bearing animals Autres animaux à fourrure				3
0106.00.00.20	-----Honey bees, excluding queen bees.				2
0106.00.00.22	-----En paquets d'un poids excédant 1 kg mais n'ex- cédant pas 1,5 kg				2
0106.00.00.23	-----En paquets d'un poids excédant 1,5 kg mais n'excédant pas 2 kg				2
0106.00.00.29	Renumber 0106.00.00.24 -----In packages weighing more than 2 kg En paquets d'un poids excédant 2 kg				2
0106.00.00.51	-----Pet or songbirds D'appartement ou chanteurs				2
0106.00.00.59	-----Other birds. Autres oiseaux				3
0106.00.00.90	-----Other live animals. Autres animaux vivants				3

Chapter I

LIVE ANIMALS

Legal Note.

*

1. This Chapter covers all live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
- (b) Cultures of micro-organisms and other products of heading No. 30.02; and
- (c) Animals of heading No. 95.08.

Canadian Legal Note.

*

- 1. In this Chapter, the expression "pure-bred breeding animals" covers only animals certified by the Director of the Canadian National Livestock Records, Ottawa, or the Secretary of any other governing association incorporated under the Livestock Pedigree Act as being "pure-bred", imported specially for breeding purposes.

TABLE 1.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 01-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
01.01	Live horses, asses, mules and hinnies.					
	-Horses					
0101.11.00.00	--Pure-bred breeding animals	No.	Free	Free	Free	-
0101.19.00.	--Other than pure-bred breeding animals . .	No.	Free	Free	\$25 each	-
10	-----For slaughter	No.				
20	-----For racing	No.				
90	-----Other	No.				
0101.20.00.00	-Asses, mules and hinnies	No.	Free	Free	25%	-
01.02	Live bovine animals.					
0102.10.00.	-Pure-bred breeding animals		Free	Free	Free	-
	-----Cattle					
11	-----Dairy	kg				
19	-----Other	kg				
90	-----Other bovine animals	kg				
0102.90	-Other than pure-bred breeding animals					
0102.90.10.00	--Dairy cows	kg	Free	Free	6.61¢/kg	-
0102.90.90.	--Other		Free	2.21¢/kg	6.61¢/kg	-
10	-----Cattle	kg				
90	-----Other	kg				
01.03	Live swine.					
0103.10.00.00	-Pure-bred breeding animals	kg	Free	Free	6.61¢/kg	-
	-Other than pure-bred breeding animals					
0103.91.00.00	--Weighing less than 50 kg	kg	Free	Free	6.61¢/kg	-
0103.92.00.00	--Weighing 50 kg or more	kg	Free	Free	6.61¢/kg	-
01.04	Live sheep and goats.					
0104.10.00.00	-Sheep	No.	Free	\$1 each	\$3 each	-
0104.20.00.00	-Goats	No.	Free	\$1 each	\$3 each	-
01.05	Live poultry, that is to say, fowls of the species "Gallus domesticus", ducks, geese, turkeys and guinea fowls.					
0105.11.00.	-Weighing not more than 185 g					
	--Fowls of the species "Gallus domesticus" .		Free	2¢ each	5¢ each	-
10	-----Broiler purposes	No.				
20	-----Egg production	No.				
30	-----For breeding	No.				
90	-----Other	No.				
0105.19	--Ducks, geese, turkeys and guinea fowls					
0105.19.10.	--Pure-bred breeding animals		Free	Free	Free	-
10	-----Turkeys	No.				
20	-----Ducks, geese and guinea fowls	No.				

TABLE 1.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 01-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0105.19.21.	---Other than pure-bred breeding animals ---Ducks, geese and turkeys ---Turkeys		12.5%	12.5%	20%	Free	*
11	-----Broiler purposes	No.					*
12	-----Other than for broiler purposes	No.					*
20	---Ducks and geese	kg					*
0105.19.22.00	---Guinea fowls	kg	4.41¢/kg	4.41¢/kg	11.02¢/kg	-	*
0105.91.00.	---Weighing more than 185 g ---Fowls of the species "Gallus domesticus"		4.41¢/kg	4.41¢/kg	11.02¢/kg		*
10	-----Spent fowl	kg					*
90	-----Other	kg					*
0105.99.00.	---Ducks, geese, turkeys and guinea fowls	kg	4.41¢/kg	4.41¢/kg	11.02¢/kg	-	*
10	-----Geese	kg					*
20	-----Turkeys	kg					*
30	-----Ducks and guinea fowls	kg					*
01.06							
0106.00.00.	Other live animals		Free	Free	25%	-	
	---Fur-bearing animals						
11	-----Mink	No.					*
12	-----Chinchillas	No.					*
13	-----Rabbits	No.					*
19	-----Other fur-bearing animals	No.					*
	---Honey bees, excluding queen bees						
21	-----In packages weighing not more than 1 kg	kg					*
22	-----In packages weighing more than 1 kg but not more than 1.5 kg	kg					*
23	-----In packages weighing more than 1.5 kg but not more than 2 kg	kg					*
24	-----In packages weighing more than 2 kg	kg					*
30	---Queen bees	No.					*
40	---Dogs	No.					*
	---Birds						
51	-----Pet or songbirds	No.					*
59	-----Other birds	No.					*
60	---Bait	-					*
90	---Other live animals	-					*

CHAPTER 1

APPENDIX

Chapter 1

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
- (b) Cultures of micro-organisms and other products of heading No. 30.02; and
- (c) Animals of heading No. 95.08.

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
01.01		Live horses, asses, mules and hinnies.					
		-Horses :					
0101.11.00	00	--Pure-bred breeding animals.....	No	Free	Free	Free	-
0101.19.00		--Other.....		Free	Free	\$25.00	-
	10	----For slaughter.....	No				
	20	----For racing.....	No				
	90	----Other.....	No				
0101.20.00	00	-Asses, mules and hinnies.....	No	Free	Free	25%	-
01.02		Live bovine animals.					
0102.10.00		-Pure-bred breeding animals.....		Free	Free	Free	-
		----Cattle :					
	11	-----Dairy.....	kg				
	19	-----Other.....	kg				
	90	-----Other bovine animals.....	kg				
0102.90		-Other					
0102.90.10	00	---Dairy cows.....	kg	Free	Free	6.61¢	-
0102.90.90		---Other.....		Free	2.21¢	6.61¢	-
	10	-----Cattle.....	kg				
	90	-----Other.....	kg				
01.03		Live swine.					
0103.10.00	00	-Pure-bred breeding animals.....	kg	Free	Free	6.61¢	-
		-Other :					
0103.91.00	00	--Weighing less than 50 kg.....	kg	Free	Free	6.61¢	-
0103.92.00	00	--Weighing 50 kg or more.....	kg	Free	Free	6.61¢	-
01.04		Live sheep and goats.					
0104.10.00	00	-Sheep.....	No	Free	\$1.00	\$3.00	-
0104.20.00	00	-Goats.....	No	Free	\$1.00	\$3.00	-
01.05		Live poultry, that is to say, fowls of the species <Gallus domesticus>, ducks, geese, turkeys and guinea fowls.					
0105.11.00		-Weighing not more than 185 g :					
		--Fowls of the species <Gallus domesticus>.....		Free	2¢	5¢	-
	10	----Broiler purposes.....	No				
	20	----Egg production.....	No				
	90	----Other.....	No				
0105.19		-Other					
0105.19.10		---Pure-bred breeding.....		Free	Free	Free	-
	10	-----Turkeys.....	No				
	90	-----Other.....	No				
0105.19.20		---Turkey poults, ducklings and goslings, other than pure-bred breeding.....		12.5%	12.5%	20%	Free
		----Turkey poults :					
	11	-----Broiler purposes.....	No				
	19	-----Other.....	No				
	20	-----Ducklings and goslings.....	kg				
0105.19.90	00	---Other.....	kg	4.41¢	4.41¢	11.02¢	-
		-Other :					

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 01- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0105.91.00		--Fowls of the species <Gallus domesticus>.....		4.41¢	4.41¢	11.02¢	-
	10	-----Spent fowl.....	kg				
	90	-----Other.....	kg				
0105.99.00		--Other.....		4.41¢	4.41¢	11.02¢	-
	10	-----Turkeys.....	kg				
	20	-----Geese.....	kg				
	90	-----Other.....	kg				
01.06							
0106.00.00		Other live animals.....		Free	Free	25%	-
		-----Fur-bearing animals :					
	11	-----Mink.....	No				
	12	-----Chinchillas.....	No				
	13	-----Rabbits.....	No				
	19	-----Other.....	No				
		-----Honey bees, not including queen bees :					
	21	-----In packages weighing not more than 1 kg.....	kg				
	22	-----In packages weighing more than 1 kg but not more than 1.5 kg.....	kg				
	23	-----In packages weighing more than 1.5 kg but not more than 2 kg.....	kg				
	29	-----Other.....	kg				
	30	-----Queen bees.....	No				
	40	-----Dogs.....	No				
		-----Birds :					
	51	-----Pet and songbirds.....	No				
	59	-----Other.....	No				
	60	-----Bait.....	-				
	90	-----Other.....	-				

CHAPTER 2

Meat and Edible Meat Offal

A. Introduction

Chapter 2 covers meat in carcasses, half-carcasses, quarters, and pieces as well as the meat offal of all animals, when suitable for human consumption. Excluded from this Chapter is the meat and offal of fish, crustaceans, etc., meat/offal when unfit for human consumption and flours, meals and pellets obtained from meat/meat offal unfit for human consumption.

This Chapter covers 17 existing Customs Tariff items in whole or in part. The nature of the goods classified to this Chapter are listed below. A number of revisions, principally concerning nomenclature, are made for this Chapter and these are enumerated in Table 2.1. Table 2.2 shows the amended draft HS schedule for this Chapter after giving effect to all amendments recommended.

The present items covered are:

Meats, fresh, n.o.p.:

- * 701-1 Beef and veal
- * 703-1 Lamb and mutton
- * 703-2 Lamb, when the growth, ... of New Zealand
- * 703-3 New Zealand mutton
- * 704-1 Pork
- * 705-1 N.o.p.
- 707-1 Edible meat offal of all animals
- 925-1 Dead poultry, n.o.p.
- 930-1 Eviscerated poultry ...
- * 935-1 Game, n.o.p.
- * 935-2 Rabbits, frozen (Australian Trade Agreement)
- 940-1 Horse meat, ... offal, ... in the feed of fur-bearing animals ...
- Meats, prepared or preserved, other than canned:
- 1001-1 Bacon, hams, shoulders and other pork
- *1001-2 Salt pork in barrels
- *1001-3 Dry salt pork fatback for processing into salt pork in brine
- 1002-1 N.o.p.
- *1002-2 Salt beef in barrels

B. Recommendations Made by the Board

Representations respecting this draft HS Chapter were made only by the Canadian Meat Council (CMC). With reference to present item 1001-3 (Dry salt pork fatback for processing into salt pork in brine), the CMC sought a continuation of the current provision for duty-free entry; it noted that upon conversion a specific duty of 2.21¢/kg would become applicable. Inasmuch as

* Indicates that goods under the present tariff item are classified only to this Chapter.

1001-3 is a temporary end-use item⁽¹⁾ it is outside the Board's mandate. However, the Board brings this matter to the attention of the Minister. Further, the Board points out that, compared to the current Free rate, on an ad valorem basis the proposed specific duty of 2.21¢/kg would be equivalent to a rate of only about 1%.

The CMC referred, secondly, to the proposed treatment of existing item 925-1 (Dead poultry, n.o.p.) and its allocation to several HS items under heading 02.07. The CMC noted that the current rate would be changed from 12.5% to a compound tariff with an ad valorem rate of 12.5% but subject to a proviso that duty be not less than 11.02¢ or more than 22.05¢; this changes the existing duty, in effect, from 12.5% ad valorem to a maximum of 22.05¢/kg.

In the draft schedule, the above compound rate derives from present item 930-1 (pertaining to eviscerated poultry) which is amalgamated with current item 925-1 upon conversion. The Board recognized that some reduction in the present tariff level might occur. However, under the regulations of Agriculture Canada the importation of "dead poultry" (i.e., non-eviscerated poultry) is prohibited. Also, imports under item 925-1 are minor (averaging some \$125,000 annually) and ambiguities exist as to the proper classification of goods under this item. The Board concluded that a change to the proposed schedule, involving special provisions for dead or non-eviscerated poultry, was not warranted under the circumstances.

(1) It is scheduled to expire on June 30, 1985.

TABLE 2.1: BOARD RECOMMENDATIONSChapter 2 - Meat and Edible Meat Offal

In Legal Note 1(a), correct the word "No." to read "Nos." to align on the text of the HS.

Delete the Supplementary Note and provide for the special rates for Australia (AU) and New Zealand (NZ) as follows:

a) In the BP column of classes 0204.10 and 0204.30, add AU

NZ
Free

b) In the BP column of classes 0204.21 and 0204.41, add AU

NZ
1.10¢
/kg

c) Under the description of goods column of classes 0204.22, 0204.23, 0204.42 and 0204.43, add

	AU
	NZ
Lamb	Free
Mutton	1.10¢
	/kg

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0201.10.00.10	-----Beef Boeuf				4
0201.10.00.20	-----Veal Veau				4
0201.10.00.90	-----Other bovine Autres bovins				4
0201.20.00.19	-----Other forequarter cuts . . Autres morceaux de quartier avant				3
0201.20.00.39	-----Other hindquarter cuts . . Autres morceaux de quartier arrière				3

TABLE 2.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0201.20.00.40	-----Other beef cuts with bone in Autres morceaux de boeuf non désossés				4
0201.20.00.90	-----Autres viandes bovines non désossées				4
0201.30.00.29	-----Other forequarter cuts . . Autres morceaux de quartier avant				3
0201.30.00.49	-----Other hindquarter cuts . . Autres morceaux de quartier arrière				3
0201.30.00.90	-----Autres viandes bovines désossées				3
0202.10.00.10	-----Beef Boeuf				4
0202.10.00.20	-----Veal Veau				4
0202.10.00.90	-----Other bovine Autres bovins				4
0202.20.00.19	-----Other forequarter cuts . . Autres morceaux de quartier avant				3
0202.20.00.39	-----Other hindquarter cuts . . Autres morceaux de quartier arrière				3
0202.20.00.40	-----Other beef cuts with bone in Autres morceaux de boeuf non désossés				4
0202.20.00.90	-----Autres viandes bovines avec os				4
0202.30.00.29	-----Other forequarter cuts . . Autres morceaux de quartier avant				3
0202.30.00.49	-----Other hindquarter cuts . . Autres morceaux de quartier arrière				3

TABLE 2.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0202.30.00.50	-----Other boneless beef cuts .				2
0202.30.00.90	-----Autres viandes bovines désossées				3
0203.12.00.10	Renumber 0203.12.00.20				2
0203.12.00.90	Renumber 0203.12.00.10 -----Hams and cuts thereof . . . Jambons et leurs morceaux				2
0203.19.00	--Other meat of swine Autres viandes de l'espèce porcine				3
0203.19.00.10	-----Bellies (streaky) Poitrines (entrelardées)				2
0203.22.00.10	Renumber 0203.22.00.20				2
0203.22.00.90	Renumber 0203.22.00.10 -----Hams and cuts thereof . . . Jambons et leurs morceaux				2
0203.29.00	--Other meat of swine Autres viandes de l'espèce porcine				3
0203.29.00.10	-----Bellies (streaky) Poitrines (entrelardées)				2
0204.42.00.90	Renumber 0204.42.00.20 -----Mutton Mouton				3
0204.43.00.90	Renumber 0204.43.00.20 -----Mutton Mouton				3
0206.80.00.00	-Of other animals, fresh or chilled D'autres animaux, frais ou réfrigérés				3
0206.90.00.00	-Of other animals, frozen . . . D'autres animaux, congelés				3
0207.10.00.90	Delete this class				4
0207.10.00.91	Renumber 0207.10.00.30				4

TABLE 2.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0207.10.00.92	Renumber 0207.10.00.20				4
0207.10.00.99	Renumber 0207.10.00.40 -----Geese and guinea fowls . . Oies et pintades				3
0207.23.00.90	Renumber 0207.23.00.20 -----Geese and guinea fowls . . Oies et pintades				3
0207.39.00.19	Renumber 0207.39.00.14 -----Geese and guinea fowls . . Oies et pintades				3
0207.41.00.10	Poultry (volailles) covers all of 01.05 as in 0207.39.00.10 This subheading should read: -----Cuts Morceaux				2
0207.41.00.20	See above reason -----Offal Abats				2
0207.42.00.10	See above reason -----Cuts Morceaux				2
0207.42.00.20	See above reason -----Offal Abats				2
0207.43.00.10	See above reason -----Cuts Morceaux				2
0207.43.00.19	Renumber 0207.43.00.12 -----Geese and guinea fowls . . Oies et pintades				3
0207.43.00.20	See 0207.41.00.10 for reason -----Offal Abats				2
0208.10.00.11	-----Meat Viandes				2
0208.10.00.19	Renumber 0208.10.00.12 -----Offal Abats				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0208.10.00.21	-----Meat Viandes				2
0208.10.00.29	Renumber 0208.10.00.22 -----Offal Abats				3
0208.90.00	-Other meat and meat offal . . . Autres viandes et abats				3
0208.90.00.11	-----Meat Viandes				2
0208.90.00.19	Renumber 0208.90.00.12 -----Offal Abats				3
0208.90.00.21	-----Meat Viandes				2
0208.90.00.29	Renumber 0208.90.00.22 -----Offal Abats				3
0209.00.10.00	Scope incomplete ---Lard sans parties maigres et graisse de porc				2
0210.11.00.10	Renumber 0210.11.00.20				2
0210.11.00.90	Renumber 0210.11.00.10 -----Hams and cuts thereof . . . Jambons et leurs morceaux				3
0210.19.00	--Other meat of swine Autres viandes de l'espèce porcine				3
0210.19.00.90	-----Other meat of swine Autres viandes de l'espèce porcine				3
0210.90	-Other meat and edible meat offal; edible flours and meals of meat or meat offal Autres viandes et abats comes- tibles; farines et poudres, comestibles, de viandes ou d'abats				4

TABLE 2.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0210.90.10.00	---Viandes de volailles				2
0210.90.90.10	Renumber 0210.90.90.20				
	-----Offal; flours and meals . .				2
	Abats; farines et poudres				
0210.90.90.90	Renumber 0210.90.90.10				
	-----Meat				3
	Viandes				

Chapter 2

67

MEAT AND EDIBLE MEAT OFFAL

Legal Note.

*

1. This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption; *
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

*

TABLE 2.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 02-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
02.01	Meat of bovine animals, fresh or chilled.					
0201.10.00.	-Carcasses and half-carcasses		4.41¢/kg	4.41¢/kg	17.64¢/kg	-
10	----Beef	kg				*
20	----Veal	kg				*
90	----Other bovine	kg				*
0201.20.00.	-Other cuts with bone in		4.41¢/kg	4.41¢/kg	17.64¢/kg	-
	----Beef forequarter cuts					
11	----Brisket	kg				
12	----Rib	kg				*
19	----Other forequarter cuts	kg				
20	----Beef hindquarters	kg				
	----Beef hindquarter cuts					
31	----Hip	kg				
32	----Loin	kg				*
39	----Other hindquarter cuts	kg				*
40	----Other beef cuts with bone in	kg				*
50	----Veal	kg				
90	----Other bovine meat with bone in	kg				
0201.30.00.	-Boneless		4.41¢/kg	4.41¢/kg	17.64¢/kg	-
10	----Beef forequarters	kg				
	----Beef forequarter cuts					
21	----Brisket	kg				
22	----Chuck	kg				
23	----Rib	kg				*
29	----Other forequarter cuts	kg				
30	----Beef hindquarters	kg				
	----Beef hindquarter cuts					
41	----Flank	kg				
42	----Hip	kg				
43	----Loin	kg				*
49	----Other hindquarter cuts	kg				*
50	----Other boneless beef cuts	kg				
60	----Veal	kg				
90	----Other boneless bovine meat	kg				
02.02	Meat of bovine animals, frozen.					
0202.10.00.	-Carcasses and half-carcasses		4.41¢/kg	4.41¢/kg	17.64¢/kg	-
10	----Beef	kg				*
20	----Veal	kg				*
90	----Other bovine	kg				*
0202.20.00.	-Other cuts with bone in		4.41¢/kg	4.41¢/kg	17.64¢/kg	-
	----Beef forequarter cuts					
11	----Brisket	kg				
12	----Rib	kg				
19	----Other forequarter cuts	kg				
20	----Beef hindquarters	kg				
	----Beef hindquarter cuts					
31	----Hip	kg				
32	----Loin	kg				*
39	----Other hindquarter cuts	kg				*
40	----Other beef cuts with bone in	kg				
50	----Veal	kg				
90	----Other bovine meat with bone in	kg				

TABLE 2.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 02-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0202.30.00.	-Boneless		4.41¢/kg	4.41¢/kg	17.64¢/kg	-
10	----Beef forequarters	kg				
	----Beef forequarter cuts					
21	----Brisket	kg				
22	----Chuck	kg				
23	----Rib	kg				
29	----Other forequarter cuts	kg				*
30	----Beef hindquarters	kg				
	----Beef hindquarter cuts					
41	----Flank	kg				
42	----Hip	kg				
43	----Loin	kg				
49	----Other hindquarter cuts	kg				*
50	----Other boneless beef cuts	kg				*
60	----Veal	kg				
90	----Other boneless bovine meat	kg				
02.03	Meat of swine, fresh, chilled or frozen.					
0203.11.00.00	-Fresh or chilled --Carcasses and half-carcasses	kg	Free	Free	11.02¢/kg	-
0203.12.00.	--Hams, shoulders and cuts thereof, with bone in		Free	Free	11.02¢/kg	-
10	----Hams and cuts thereof	kg				*
20	----Shoulders and cuts thereof	kg				*
0203.19.00.	--Other meat of swine		Free	Free	11.02¢/kg	-
10	----Bellies (streaky)	kg				*
20	----Spare ribs	kg				
30	----Back ribs	kg				
90	----Other	kg				
0203.21.00.00	-Frozen --Carcasses and half-carcasses	kg	Free	Free	11.02¢/kg	-
0203.22.00.	--Hams, shoulders and cuts thereof, with bone in		Free	Free	11.02¢/kg	-
10	----Hams and cuts thereof	kg				*
20	----Shoulders and cuts thereof	kg				*
0203.29.00.	--Other meat of swine		Free	Free	11.02¢/kg	-
10	----Bellies (streaky)	kg				*
20	----Spare ribs	kg				
30	----Back ribs	kg				
90	----Other	kg				
02.04	Meat of sheep or goats, fresh, chilled or frozen.					
0204.10.00.00	-Carcasses and half-carcasses of lamb, fresh or chilled	kg	6.61¢/kg AU NZ Free	6.61¢/kg	17.64¢/kg	-

TABLE 2.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 02-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0204.21.00.00	-Other meat of sheep, fresh or chilled --Carcasses and half-carcasses	kg	6.61¢/kg AU NZ	6.61¢/kg	17.64¢ /kg	-	*
0204.22.00.00	--Other cuts with bone in	kg	1.10¢/kg 6.61¢/kg AU NZ	6.61¢/kg	17.64¢ /kg	-	*
0204.23.00.00	Lamb Mutton --Boneless	kg	Free 1.10¢/kg 6.61¢/kg AU NZ	6.61¢/kg	17.64¢ /kg	-	* * *
0204.30.00.00	Lamb Mutton -Carcasses and half-carcasses of lamb, frozen	kg	Free 1.10¢/kg 6.61¢/kg AU NZ Free	6.61¢/kg	17.64¢ /kg	-	* * *
0204.41.00.00	-Other meat of sheep, frozen --Carcasses and half-carcasses	kg	6.61¢/kg AU NZ 1.10¢/kg	6.61¢/kg	17.64¢ /kg	-	*
0204.42.00.	--Other cuts with bone in		6.61¢/kg AU NZ Free 1.10¢/kg	6.61¢/kg	17.64¢ /kg	-	* * * *
10 20	-----Lamb -----Mutton	kg kg	6.61¢/kg AU NZ Free 1.10¢/kg	6.61¢/kg	17.64¢ /kg	-	* * * *
0204.43.00.	--Boneless		6.61¢/kg AU NZ Free 1.10¢/kg	6.61¢/kg	17.64¢ /kg	-	* * * *
10 20	Lamb Mutton -----Lamb -----Mutton	kg kg kg kg	Free 1.10¢/kg	Free	11.02¢ /kg	-	* * * *
0204.50.00.00	-Meat of goats	kg	Free	Free	11.02¢ /kg	-	
02.05 0205.00.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg	Free	Free	11.02¢ /kg	-	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						
0206.10.00.00	-Of bovine animals, fresh or chilled	kg	Free	Free	11.02¢ /kg	-	

TABLE 2.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 02-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0206.21.00.00	-Of bovine animals, frozen --Tongues	kg	Free	Free	11.02¢/kg	-
0206.22.00.00	--Livers	kg	Free	Free	11.02¢/kg	-
0206.29.00.00	--Other	kg	Free	Free	11.02¢/kg	-
0206.30.00.00	-Of swine, fresh or chilled	kg	Free	Free	11.02¢/kg	-
0206.41.00.00	-Of swine, frozen --Livers	kg	Free	Free	11.02¢/kg	-
0206.49.00.00	--Other	kg	Free	Free	11.02¢/kg	-
0206.80.00.00	-Of other animals, fresh or chilled	kg	Free	Free	11.02¢/kg	- *
0206.90.00.00	-Of other animals, frozen	kg	Free	Free	11.02¢/kg	- *
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.					
0207.10.00.	-Poultry not cut in pieces, fresh or chilled		12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	35%	-
10	-----Fowls of the species "Gallus domesticus"	kg				
20	-----Ducks	kg				
30	-----Turkeys	kg				
40	-----Geese and guinea fowls	kg				
0207.21.00.00	-Poultry not cut in pieces, frozen --Fowls of the species "Gallus domesticus"	kg	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	35%	-
0207.22.00.00	--Turkeys	kg	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	35%	-

TABLE 2.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 02-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0207.23.00.	--Ducks, geese and guinea fowls		12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-
10	-----Ducks	kg				
20	-----Geese and guinea fowls	kg				*
	-Poultry cuts and offal (including livers), fresh or chilled					
0207.31.00.00	--Fatty livers of geese or ducks	kg	Free	Free	11.02¢ /kg	-
0207.39.00.	--Other		12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-
	-----Poultry cuts					
11	-----Fowls of the species "Gallus domesticus"	kg				
12	-----Ducks	kg				
13	-----Turkeys	kg				
14	-----Geese and guinea fowls	kg				*
20	-----Poultry offal	kg				
	-Poultry cuts and offal other than livers, frozen					
0207.41.00.	--Of fowls of the species "Gallus domesticus"		12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-
	-----Cuts	kg				*
10	-----Offal	kg				*
20	-----Of turkeys		12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-
0207.42.00.						
	-----Cuts	kg				*
10	-----Offal	kg				*
20						

TABLE 2.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 02-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0207.43.00.	--Of ducks, geese or guinea fowls		12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-
	-----Cuts					
11	-----Ducks	kg				*
12	-----Geese and guinea fowls	kg				*
20	-----Offal	kg				*
0207.50.00.00	-Poultry livers, frozen	kg	Free	Free	11.02¢ /kg	-
02.08	Other meat and edible meat offal, fresh, chilled or frozen.					
0208.10.00.	-Of rabbits or hares		Free	Free	20%	-
	-----Fresh or chilled					
11	-----Meat	kg				*
12	-----Offal	kg				*
	-----Frozen					
21	-----Meat	kg				*
22	-----Offal	kg				*
0208.20.00.00	-Frogs' legs	kg	Free	Free	11.02¢ /kg	-
0208.90.00.	-Other meat and meat offal		Free	Free	20%	-
	-----Fresh or chilled					
11	-----Meat	kg				*
12	-----Offal	kg				*
	-----Frozen					
21	-----Meat	kg				*
22	-----Offal	kg				*
02.09	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.					
0209.00.10.00	---Pig fat	kg	Free	Free	11.02¢ /kg	-
0209.00.20.00	---Poultry fat	kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-

TABLE 2.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 02-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
0210.11.00.	--Meat of swine --Hams, shoulders and cuts thereof, with bone in		Free	2.21¢/kg	11.02¢/kg	-
10	-----Hams and cuts thereof	kg				*
20	-----Shoulders and cuts thereof	kg				*
0210.12.00.00	--Bellies (streaky) and cuts thereof	kg	Free	2.21¢/kg	11.02¢/kg	-
0210.19.00.	--Other meat of swine		Free	2.21¢/kg	11.02¢/kg	-
10	-----Bacon	kg				*
91	-----Other meat of swine	kg				*
99	-----Pork back	kg				*
	-----Other	kg				*
0210.20.00.00	--Meat of bovine animals	kg	Free	2.21¢/kg	13.23¢/kg	Free
0210.90	--Other meat and edible meat offal; edible flours and meals of meat or meat offal					*
0210.90.10.00	---Meat of poultry	kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	20%	-
0210.90.90.	---Other		Free	2.21¢/kg	13.23¢/kg	Free
10	-----Meat	kg				*
20	-----Offal; flours and meals	kg				*

CHAPTER 2

APPENDIX

Chapter 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:

- (a) Products of the kinds described in headings No. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

Supplementary Note.

1. For the purposes of heading No. 02.04, and subject to section 3 of this Act,

- (a) Lamb, the product of Australia or New Zealand, shall be admissible free of duty.
- (b) Mutton, the product of Australia or New Zealand, shall be admissible at a rate of 1.10¢ per kilogram.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 02- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
02.01		Meat of bovine animals, fresh or chilled.					
0201.10.00		-Carcasses and half-carcasses.....	kg	4.41¢	4.41¢	17.64¢	-
	10	----Beef carcasses and half-carcasses..	kg				
	20	----Veal carcasses and half-carcasses..	kg				
	90	----Other bovine carcasses and half-carcasses.....	kg				
0201.20.00		-Other cuts with bone in.....		4.41¢	4.41¢	17.64¢	-
		----Beef forequarter cuts :					
	11	-----Brisket.....	kg				
	12	-----Rib.....	kg				
	19	-----Other.....	kg				
	20	----Beef hindquarters.....	kg				
		----Beef hindquarter cuts :					
	31	-----Hip.....	kg				
	32	-----Loin.....	kg				
	39	-----Other.....	kg				
	40	----Other beef cuts.....	kg				
	50	----Veal.....	kg				
	90	----Other bovine meat with bone in.....	kg				
0201.30.00		-Boneless.....		4.41¢	4.41¢	17.64¢	-
	10	----Beef forequarters.....	kg				
		----Beef forequarter cuts :					
	21	-----Brisket.....	kg				
	22	-----Chuck.....	kg				
	23	-----Rib.....	kg				
	29	-----Other.....	kg				
	30	----Beef hindquarters.....	kg				
		----Beef hindquarter cuts :					
	41	-----Flank.....	kg				
	42	-----Hip.....	kg				
	43	-----Loin.....	kg				
	49	-----Other.....	kg				
	50	----Other boneless beef cuts.....	kg				
	60	----Veal.....	kg				
	90	----Other boneless bovine meat.....	kg				
02.02		Meat of bovine animals, frozen.					
0202.10.00		-Carcasses and half-carcasses.....		4.41¢	4.41¢	17.64¢	-
	10	----Beef carcasses and half-carcasses..	kg				
	20	----Veal carcasses and half-carcasses..	kg				
	90	----Other bovine carcasses and half-carcasses.....	kg				
0202.20.00		-Other cuts with bone in.....		4.41¢	4.41¢	17.64¢	-
		----Beef forequarter cuts :					
	11	-----Brisket.....	kg				
	12	-----Rib.....	kg				
	19	-----Other.....	kg				
	20	----Beef hindquarters.....	kg				
		----Beef hindquarter cuts :					
	31	-----Hip.....	kg				
	32	-----Loin.....	kg				
	39	-----Other.....	kg				
	40	----Other beef.....	kg				
	50	----Veal.....	kg				
	90	----Other bovine meat with bone in.....	kg				
0202.30.00		-Boneless.....		4.41¢	4.41¢	17.64¢	-
	10	----Beef forequarters.....	kg				
		----Beef forequarter cuts :					
	21	-----Brisket.....	kg				
	22	-----Chuck.....	kg				
	23	-----Rib.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0202.30.00 cont'd	29	-----Other.....	kg				
	30	-----Beef hindquarters.....	kg				
		-----Beef hindquarter cuts:					
	41	-----Flank.....	kg				
	42	-----Hip.....	kg				
	43	-----Loin.....	kg				
	49	-----Other.....	kg				
	50	-----Other boneless beef.....	kg				
	60	-----Veal.....	kg				
	90	-----Other boneless bovine meat.....	kg				
02.03		Meat of swine, fresh, chilled or frozen.					
		-Fresh or chilled :					
0203.11.00	00	--Carcasses and half-carcasses.....	kg	Free	Free	11.02¢	-
0203.12.00		--Hams, shoulders and cuts thereof,					
		with bone in.....		Free	Free	11.02¢	-
	10	-----Shoulders and cuts thereof.....	kg				
	90	-----Other.....	kg				
0203.19.00		--Other.....		Free	Free	11.02¢	-
	10	-----Bellies.....	kg				
	20	-----Spare ribs.....	kg				
	30	-----Back ribs.....	kg				
	90	-----Other.....	kg				
		-Frozen :					
0203.21.00	00	--Carcasses and half-carcasses.....	kg	Free	Free	11.02¢	-
0203.22.00		--Hams, shoulders and cuts thereof,					
		with bone in.....		Free	Free	11.02¢	-
	10	-----Shoulders and cuts thereof.....	kg				
	90	-----Other.....	kg				
0203.29.00		--Other.....		Free	Free	11.02¢	-
	10	-----Bellies.....	kg				
	20	-----Spare ribs.....	kg				
	30	-----Back ribs.....	kg				
	90	-----Other.....	kg				
02.04		Meat of sheep or goats, fresh, chilled or frozen.					
0204.10.00	00	-Carcasses and half-carcasses of lamb, fresh or chilled.....	kg	6.61¢	6.61¢	17.64¢	-
		-Other meat of sheep, fresh or chilled :					
0204.21.00	00	--Carcasses and half-carcasses.....	kg	6.61¢	6.61¢	17.64¢	-
0204.22.00	00	--Other cuts with bone in.....	kg	6.61¢	6.61¢	17.64¢	-
0204.23.00	00	--Boneless.....	kg	6.61¢	6.61¢	17.64¢	-
0204.30.00	00	-Carcasses and half-carcasses of lamb, frozen.....	kg	6.61¢	6.61¢	17.64¢	-
		-Other meat of sheep, frozen :					
0204.41.00	00	--Carcasses and half-carcasses.....	kg	6.61¢	6.61¢	17.64¢	-
0204.42.00		--Other cuts with bone in.....		6.61¢	6.61¢	17.64¢	-
	10	-----Lamb.....	kg				
	90	-----Other.....	kg				
0204.43.00		--Boneless.....		6.61¢	6.61¢	17.64¢	-
	10	-----Lamb.....	kg				
	90	-----Other.....	kg				
0204.50.00	00	-Meat of goats.....	kg	Free	Free	11.02¢	-
02.05							
0205.00.00	00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.....	kg	Free	Free	11.02¢	-

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.					
0206.10.00	00	-Of bovine animals, fresh or chilled....	kg	Free	Free	11.02¢	-
		-Of bovine animals, frozen :					
0206.21.00	00	--Tongues.....	kg	Free	Free	11.02¢	-
0206.22.00	00	--Livers.....	kg	Free	Free	11.02¢	-
0206.29.00	00	--Other.....	kg	Free	Free	11.02¢	-
0206.30.00	00	-Of swine, fresh or chilled.....	kg	Free	Free	11.02¢	-
		-Of swine, frozen :					
0206.41.00	00	--Livers.....	kg	Free	Free	11.02¢	-
0206.49.00	00	--Other.....	kg	Free	Free	11.02¢	-
0206.80.00	00	-Other, fresh or chilled.....	kg	Free	Free	11.02¢	-
0206.90.00	00	-Other, frozen.....	kg	Free	Free	11.02¢	-
02.07		Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.					
0207.10.00		-Poultry not cut in pieces, fresh or chilled.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
	10	-----Fowls of the species <i>Gallus domesticus</i>	kg				
		-----Other :					
	91	-----Turkeys.....	kg				
	92	-----Ducks.....	kg				
	99	-----Other.....	kg				
0207.21.00	00	-Poultry not cut in pieces, frozen : --Fowls of the species < <i>Gallus domesticus</i> >.....	kg	12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
0207.22.00	00	--Turkeys.....	kg	12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
0207.23.00		--Ducks, geese and guinea fowls.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
	10	-----Ducks.....	kg				
	90	-----Other.....	kg				

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 02- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0207.31.00	00	-Poultry cuts and offal (including livers), fresh or chilled :	kg	Free	Free	11.02¢	-
0207.39.00		--Fatty livers of geese or ducks.....		12.5%	12.5%	35%	-
		--Other.....		but not less than 11.02¢ or more than 22.05¢	but not less than 11.02¢ or more than 22.05¢		
	11	-----Poultry cuts :					
	11	-----Fowls of the species <i>Gallus domesticus</i>	kg				
	12	-----Ducks.....	kg				
	13	-----Turkeys.....	kg				
	19	-----Other.....	kg				
	20	-----Poultry offal.....	kg				
0207.41.00		-Poultry cuts and offal other than livers, frozen :					
		--Of fowls of the species <i>Gallus domesticus</i> >.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
	10	-----Poultry cuts.....	kg				
0207.42.00	20	-----Poultry offal.....	kg				
		--Of turkeys.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
	10	-----Poultry cuts.....	kg				
0207.43.00	20	-----Poultry offal.....	kg				
		--Of ducks, geese or guinea fowls.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
	11	-----Poultry cuts :					
	19	-----Ducks.....	kg				
	20	-----Other.....	kg				
		-----Poultry offal.....	kg				
0207.50.00	00	-Poultry livers, frozen.....	kg	Free	Free	11.02¢	-
02.08		Other meat and edible meat offal, fresh, chilled or frozen.					
0208.10.00		-Of rabbits or hares.....		Free	Free	20%	-
		-----Fresh or chilled :					
	11	-----Offal.....	kg				
	19	-----Other.....	kg				
		-----Frozen :					
	21	-----Offal.....	kg				
	29	-----Other.....	kg				
0208.20.00	00	-Frogs' legs.....	kg	Free	Free	11.02¢	-

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0208.90.00		-Other.....		Free	Free	20%	-
		----Fresh or chilled :					
	11	----Offal.....	kg				
	19	----Other.....	kg				
		----Frozen :					
	21	----Offal.....	kg				
	29	----Other.....	kg				
02.08							
0209.00		Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.					
0209.00.10	00	---Pig fat.....	kg	Free	Free	11.02¢	-
0209.00.20	00	---Poultry fat.....	kg	12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
02.10							
		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
		-Meat of swine :					
0210.11.00		--Hams, shoulders and cuts thereof, with bone in.....		Free	2.21¢	11.02¢	-
	10	----Shoulders and cuts thereof.....	kg				
	90	----Other.....	kg				
0210.12.00	00	--Bellies (streaky) and cuts thereof.....	kg	Free	2.21¢	11.02¢	-
0210.19.00		--Other.....		Free	2.21¢	11.02¢	-
	10	----Bacon.....	kg				
		----Other :					
	91	----Pork back.....	kg				
	99	----Other.....	kg				
0210.20.00	00	-Meat of bovine animals.....	kg	Free	2.21¢	13.23¢	Free
0210.90		-Other, including edible flours and meals of meat or meat offal					
0210.90.10	00	---Meat of poultry.....	kg	12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	20%	-
0210.90.90		---Other.....		Free	2.21¢	13.23¢	Free
	10	----Offal, including flours and meals.....	kg				
	90	----Other.....	kg				

CHAPTER 3

Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

A. Introduction

Draft Chapter 3 covers, in whole or in part, tariff items located presently in Group 1 of the Customs Tariff. Crustaceans refer to lobsters, crabs, shrimps, etc. Molluscs are soft bodied animals with a hard shell, among which oysters, scallops, and clams are the sea products of main commercial significance. Other "aquatic invertebrates" comprise species of marine animals of minor importance such as sea cucumbers and sea-urchins.

Chapter 3 covers fresh fish and shellfish; it also includes fish and shellfish which have been processed, i.e., frozen, dried, salted or in brine. Fish, crustaceans and molluscs that have been cooked or more fully prepared for consumption are not covered in this Chapter but are classified in other Chapters (primarily Chapter 16).

The twenty Customs Tariff items which are covered in Chapter 3 are enumerated below:

- 11500-1 Mackerel, herring, salmon and all other fish, n.o.p., ...
- *11500-2 Tuna, frozen, to be processed in Canadian canneries
- 11500-3 Herring, salted or pickled
- 11505-1 Herring, fresh
- *11510-1 Smelt, fresh, for processing in Canadian plants
- 11600-1 Halibut, fresh, pickled or salted
- 11700-1 Fish livers, fresh, salted or in preservative medium
- 12400-1 Shellfish, fresh, n.o.p.
- 12405-1 Shellfish, prepared or preserved, n.o.p.
- 12410-1 Squid, octopus and cuttlefish
- *12500-1 Oysters, shelled; cans containing shelled oysters
- 12505-1 Oysters, prepared or preserved; oysters in the shell
- 12600-1 Clams in sealed containers
- 12700-1 Crustaceans, fresh, n.o.p.; crustaceans, prepared ... n.o.p.
- 12800-1 Lobsters or lobster meat, fresh or boiled
- 13000-1 Shrimp
- 13200-1 Oysters, ... breeding, ... live fish and fish eggs for propagating ...
- 13300-1 All other articles the produce of the fisheries, n.o.p.
- *13305-1 Trout, live, imported by commercial trout farms
- 66335-1 Fish meal

B. Recommendations Made by the Board

No submissions or representations were received respecting this Chapter and therefore all recommendations result from the Board's review. To clarify the proposed nomenclature a number of revisions have been put forward;

* Indicates that goods under the present tariff item are classified only to this Chapter.

these are identified in Table 3.1 and are also incorporated into the revised draft schedule presented in Table 3.2. In addition, the Board recommends the following two revisions respecting rates of duty:

1. Consequent to conversion, shellfish and other sea products currently under item 13300-1, with a 5% MFN rate, would be classified to HS subheading 0307.91.00 to which, in contrast, free entry applies. The Board is of the view that the prevailing tariff status for goods under item 13300-1 should be preserved as based on the various criteria discussed earlier. It accordingly recommends a restructuring of HS subheading 0307.91.00 in order to provide a tariff line for residual products, thereby restoring the present 5% MFN rate. It may be noted, further, that the nomenclature of this HS heading (see Appendix) is not entirely appropriate in that it employs a certain distinction (i.e., "in shell" versus "shelled") as being applicable to aquatic invertebrates which as such have no shell. The recommended revision would also rectify this anomaly.

2. With reference to draft HS subheading 0307.99.00 the Board is further recommending that the rate of Free as shown be revised in order to retain the present tariff treatment for shellfish, fresh, and shellfish, preserved (under present items 12400-1 and 12405-1, respectively). The MFN rate of Free derived for subheading 0307.99.00 is apparently based on an incorrect classification.⁽¹⁾ When allowance is made for this mis-classification the applicable rate is 6% MFN. This revised rate of 6% reflects therefore the existing rate for shellfish, when "prepared or preserved", rather than the rate of Free which pertains, rather, to shellfish when fresh.

(1) This HS subheading applies to molluscs and aquatic invertebrates if "frozen, dried, salted or in brine". However, products under present item 12400-1 (for shellfish, fresh) have been classified in error to this HS subheading, resulting in an incorrect rate.

TABLE 3.1: BOARD RECOMMENDATIONS

Chapter 3 - Fish and Crustaceans, Molluscs
and Other Aquatic Invertebrates

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0301.99.00.00	--Other live fish Autres poissons vivants				3
0302.12.00.90	-----Other Pacific salmon and Danube salmon Autres saumons du Pacifique et saumons du Danube				3
0302.19.00	--Other salmonidae Autres salmonidés				3
0302.21.00.10	Renumber 0302.21.00.20				2
0302.21.00.20	Renumber 0302.21.00.30				2
0302.21.00.90	Renumber 0302.21.00.10 -----Greenland Du Groenland				3
0302.29.00	--Other flat fish Autres poissons plats				3
0302.39.00.00	--Other tunas Autres thons				3
0302.50.00.90	-----Other cod Autres morues				3
0302.61.00.00	Delete comma after "sprats"				2
0302.62.00.00	Delete comma after "Haddock"				2
0302.69.00	--Other fish Autres poissons				3
0302.69.00.19	-----Other sea fish Autres poissons de mer				3
0302.69.00.29	-----Other fresh water fish . . Autres poissons d'eau douce				3
0302.70.00.10	Add the unit of measure				5
0302.70.00.29	-----Other roes Autres oeufs et laitances				3

TABLE 3.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0303.10.00.90	-----Other Pacific salmon . . . Autres saumons du Pacifique				3
0303.29.00	--Other salmonidae Autres salmonidés				3
0303.31.00.10	Renumber 0303.31.00.20				2
0303.31.00.20	Renumber 0303.31.00.30				2
0303.31.00.90	Renumber 0303.31.00.10 -----Greenland Du Groenland				3
0303.39.00	--Other flat fish Autres poissons plats				3
0303.49.00.00	--Other tunas Autres thons				3
0303.60.00.90	-----Other cod Autres morues				3
0303.77.00.00	--Sea bass (Dicentrarchus labrax, Dicentrarchus punc- tatus) Bars (loups) (Dicentrarchus labrax, Dicentrarchus punc- tatus)				2
0303.79.00	--Other fish Autres poissons				3
0303.79.00.19	-----Other sea fish Autres poissons de mer				3
0303.79.00.29	-----Other freshwater fish . . Autres poissons d'eau douce				3
0303.80.00.10	Add the unit of measure				5
0303.80.00.21	-----Herring roes				2
0303.80.00.29	-----Other roes				3
0304.10.00.19	-----Other salmonidae Autres salmonidés				3
0304.10.00.29	-----Other flat fish Autres poissons plats				3

TABLE 3.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0304.10.00.49	-----Other cod Autres morues				3
0304.10.00.70	-----Fillets of other sea fish Filets d'autres poissons d'eau douce				2
0304.10.00.79	-----Other sea fish Autres poissons de mer				3
0304.10.00.80	-----Fillets of other fresh- water fish Filets d'autres poissons d'eau douce				2
0304.10.00.90	-----Other fish meat Autre chair de poissons				3
0304.10.00.91	-----Darnes de flétan				1
0304.10.00.92	-----Darnes de saumon				1
0304.10.00.93	-----Steaks of other sea fish Darnes d'autres poissons de mer				1, 3
0304.20.00.19	-----Other salmonidae Autres salmonidés				3
0304.20.00.29	-----Other flat fish Autres poissons plats				3
0304.20.00.49	-----Other cod Autres morues				3
0304.20.00.70	-----Other sea fish Autres poissons de mer				2
0304.20.00.79	-----Other sea fish Autres poissons de mer				3
0304.20.00.80	-----Other freshwater fish . . . Autres poissons d'eau douce				2
0304.90.00	-Other frozen fish meat Autre chair de poisson congelée				3
0304.90.00.10	-----Blocs et plaques de poissons de mer				1

TABLE 3.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0304.90.00.13	-----Halibut Flétan				2
0304.90.00.19	-----Other sea fish Autres poissons de mer				3
0304.90.00.20	-----Blocs et plaques de poissons d'eau douce . . .				1
0304.90.00.50	-----Darnes de poissons de mer .				1
0304.90.00.59	-----Other sea fish Autres poissons de mer				3
0304.90.00.90	-----Other fish meat Autre chair de poissons				3
0305.20.00.10	Add the unit of measure				5
0305.20.00.20	Delete the unit of measure				2
0305.20.00.29	-----Other roes D'autres poissons				3
0305.49.00	--Other fish Autres poissons				3
0305.59.00	--Other fish Autres poissons				3
0305.69.00.00	--Other fish Autres poissons				3
0306.11.00.10	Delete this class				2
0306.11.00.90	Delete this class				2
0306.19.00.00	--Other crustaceans Autres crustacés				3
0306.21.00.10	Delete this class				2
0306.21.00.11	Renumber 0306.21.00.10				4
0306.21.00.19	Renumber 0306.21.00.90				4
0306.23.00.90	Renumber 0306.23.00.20 -----Shelled Sans coquilles				3

TABLE 3.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0306.29.00.00	--Other crustaceans Autres crustacés				3
0307.10.10	---In shell En coquilles				2
0307.10.10.10	ReNUMBER 0307.10.20.10				4
0307.10.10.20	ReNUMBER 0307.10.20.20				4
0307.10.10.90	ReNUMBER 0307.10.20.30 -----Dried, salted or in brine . Séchées, salées ou en saumure				3
0307.10.90.00	ReNUMBER 0307.10.20 ---Shelled Sans coquilles				3
0307.21.00.90	ReNUMBER 0307.21.00.20 -----Shelled Sans coquilles				3
0307.29	--Frozen, dried, salted or in brine Congelés, séchés, salés ou en saumure				3
0307.29.90.00	ReNUMBER 0307.29.20.00 ---Dried, salted or in brine . . Séchés, salés ou en saumure				3
0307.39.00.00	--Frozen, dried, salted or in brine Congelées, séchées, salées ou en saumure				3
0307.41.00.10	ReNUMBER 0307.41.00.20 -----Calmars et encornets . . .				2, 4
0307.41.00.90	ReNUMBER 0307.41.00.10 -----Cuttle fish Seiches et sépioles				3
0307.49.00	--Frozen, dried, salted or in brine Congelés, séchés, salés ou en saumure				3

TABLE 3.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0307.49.00.11	Renumber 0307.49.00.12 -----Calmars et encornets . . .				2, 4
0307.49.00.19	Renumber 0307.49.00.11 -----Seiches et sépioles . . .				2, 4
0307.49.00.90	Renumber 0307.49.00.20 -----Dried, salted or in brine . Séchés, salés ou en saumure				3
0307.51.00.10	Delete this class				2
0307.51.00.90	Delete this class				2
0307.59.00	--Frozen, dried, salted or in brine Congelés, séchés, salés ou en saumure				3
0307.59.00.10	Delete this class				2
0307.59.00.90	Delete this class				2
0307.60.00.90	Renumber 0307.60.00.20 -----Dried, salted or in brine . Séchés, salés ou en saumure				3
0307.90	-Other molluscs and aquatic invertebrates Autres mollusques et inver- tébrés aquatiques				3
0307.91.00	Delete the rate of duty				6
0307.91.00.10	Renumber 0307.91.10	Free	Free	-	6
0307.91.00.11	Renumber 0307.91.10.10				6
0307.91.00.12	Renumber 0307.91.10.20				6
0307.91.00.90	Renumber 0307.91.90.00	5%	5%	3%	6
0307.91.00.91	Delete this class				4
0307.91.00.92	Delete this class				4
0307.99.00	--Frozen, dried, salted or in brine Congelés, séchés, salés ou en saumure	6%	6%	4%	6

Chapter 3

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FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES

Legal Note.

*

1. This Chapter does not cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
- (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

TABLE 3.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 03-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
03.01	Live fish.					
0301.10.00.00	--Ornamental fish	kg	Free	Free	2.21¢/kg	-
0301.91.00.	--Other live fish					
	--Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gillae</i>)	kg	Free	Free	25%	-
10	----For commercial fish farms	kg				
90	----Other	kg				
0301.92.00.00	--Eels (<i>Anguilla</i> spp.)	kg	Free	Free	2.21¢/kg	-
0301.93.00.00	--Carp	kg	Free	Free	2.21¢/kg	-
0301.99.00.00	--Other live fish	kg	Free	Free	4.41¢/kg	- *
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.					
0302.11.00.00	--Salmonidae, excluding livers and roes					
	--Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gillae</i>)	kg	Free	Free	2.21¢/kg	-
0302.12.00.	--Pacific salmon (<i>Oncorhynchus</i> spp.)					
	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		Free	Free	2.21¢/kg	-
10	----Atlantic	kg				
20	----Chum	kg				
30	----Coho	kg				
40	----Spring	kg				
50	----Pink	kg				
60	----Sockeye	kg				
90	----Other Pacific salmon and Danube salmon	kg				
0302.19.00.	--Other salmonidae		Free	Free	2.21¢/kg	- *
10	----Whitefish	kg				
90	----Other	kg				
0302.21.00.	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes					
	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		Free	Free	4.41¢/kg	-
10	----Greenland	kg				
20	----Atlantic	kg				
30	----Pacific	kg				
0302.22.00.00	--Plaice (<i>Pleuronectes platessa</i>)	kg	Free	Free	2.21¢/kg	-
0302.23.00.00	--Sole (<i>Solea</i> spp.)	kg	Free	Free	2.21¢/kg	-
0302.29.00.	--Other flat fish		Free	Free	2.21¢/kg	- *
10	----Skate	kg				
90	----Other	kg				
0302.31.00.00	--Tunas of genus " <i>Thunnus</i> ", skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes					
	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Free	Free	2.21¢/kg	-
0302.32.00.00	--Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Free	Free	2.21¢/kg	-
0302.33.00.00	--Skipjack or stripe-bellied bonito	kg	Free	Free	2.21¢/kg	-
0302.39.00.00	--Other tunas	kg	Free	Free	2.21¢/kg	- *

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 03-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0302.40.00.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) excluding livers and roes	kg	Free	Free	Free	-
0302.50.00.	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	kg	Free	Free	2.21¢/kg	-
10	----Atlantic	kg				
90	----Other cod	kg				*
0302.61.00.00	--Other fish, excluding livers and roes					
	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Free	Free	2.21¢/kg	-
0302.62.00.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Free	Free	2.21¢/kg	-
0302.63.00.00	--Coalfish (<i>Pollachius virens</i>)	kg	Free	Free	2.21¢/kg	-
0302.64.00.00	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Free	Free	2.21¢/kg	-
0302.65.00.00	--Dogfish and other sharks	kg	Free	Free	2.21¢/kg	-
0302.66.00.00	--Eels (<i>Anguilla</i> spp.)	kg	Free	Free	2.21¢/kg	-
0302.69.00.	--Other fish	kg	Free	Free	2.21¢/kg	-
	----Sea fish					
11	-----Hake	kg				
12	-----Swordfish	kg				
13	-----Catfish	kg				
14	-----Perch	kg				
15	-----Alewife	kg				
19	-----Other sea fish	kg				*
	----Freshwater fish					
21	-----Perch	kg				
22	-----Pike	kg				
23	-----Sauger	kg				
24	-----Smelt	kg				
25	-----Tullibee	kg				
29	-----Other freshwater fish	kg				*
0302.70.00.	--Livers and roes	kg	5%	5%	25%	3%
10	----Livers	kg				*
	----Roes	kg				
21	-----Herring roes	kg				*
29	-----Other roes	kg				*
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.					
0303.10.00.	--Pacific salmon (<i>Oncorhynchus</i> spp.), excluding livers and roes	kg	Free	Free	2.21¢/kg	-
10	----Chum	kg				
20	----Coho	kg				
30	----Spring	kg				
40	----Pink	kg				
50	----Sockeye	kg				
90	----Other Pacific salmon	kg				*
	--Other salmonidae, excluding livers and roes					
0303.21.00.00	--Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gillae</i>)	kg	Free	Free	2.21¢/kg	-
0303.22.00.00	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Free	Free	2.21¢/kg	-
0303.29.00.	--Other salmonidae	kg	Free	Free	2.21¢/kg	-
10	----White fish	kg				
90	----Other	kg				*

TABLE 3.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 03-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0303.31.00.	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes --Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	kg	Free	Free	4.41¢/kg	-
10	-----Greenland	kg				*
20	-----Atlantic	kg				*
30	-----Pacific	kg				*
0303.32.00.00	--Plaice (Pleuronectes platessa)	kg	Free	Free	2.21¢/kg	-
0303.33.00.00	--Sole (Solea spp.)	kg	Free	Free	2.21¢/kg	-
0303.39.00.	--Other flat fish	kg	Free	Free	2.21¢/kg	-
10	-----Skate	kg				*
90	-----Other	kg				
0303.41.00.00	-Tunas of genus "Thunnus", skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes --Albacore or longfinned tunas (Thunnus alalunga)	kg	Free	Free	2.21¢/kg	-
0303.42.00.00	--Yellowfin tunas (Thunnus albacares)	kg	Free	Free	2.21¢/kg	-
0303.43.00.00	--Skipjack or stripe-bellied bonito	kg	Free	Free	2.21¢/kg	-
0303.49.00.00	--Other tunas	kg	Free	Free	2.21¢/kg	-
0303.50.00.00	-Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	kg	Free	Free	Free	-
0303.60.00.	-Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	kg	Free	Free	2.21¢/kg	-
10	-----Atlantic	kg				*
90	-----Other cod	kg				*
0303.71.00.00	-Other fish, excluding livers and roes --Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg	Free	Free	2.21¢/kg	-
0303.72.00.00	--Haddock (Melanogrammus aeglefinus)	kg	Free	Free	2.21¢/kg	-
0303.73.00.00	--Coalfish (Pollachius virens)	kg	Free	Free	2.21¢/kg	-
0303.74.00.00	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg	Free	Free	2.21¢/kg	-
0303.75.00.00	--Dogfish and other sharks	kg	Free	Free	2.21¢/kg	-
0303.76.00.00	--Eels (Anguilla spp.)	kg	Free	Free	2.21¢/kg	-
0303.77.00.00	--Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	kg	Free	Free	2.21¢/kg	-
0303.78.00.00	--Hake (Merluccius spp., Urophycis spp.)	kg	Free	Free	2.21¢/kg	-
0303.79.00.	--Other fish	kg	Free	Free	2.21¢/kg	-
	-----Sea fish					
11	-----Swordfish	kg				*
12	-----Catfish	kg				*
13	-----Perch	kg				*
14	-----Alewife	kg				*
19	-----Other sea fish	kg				*
	-----Freshwater fish					
21	-----Perch	kg				*
22	-----Pike	kg				*
23	-----Sauger	kg				*
24	-----Smelt	kg				*
25	-----Tullibee	kg				*
29	-----Other freshwater fish	kg				*

TABLE 3.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 03-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0303.80.00.	-Livers and roes	kg	5%	5%	25%	3%
10	-----Livers	kg				
	-----Roes	kg				
21	-----Herring roes	kg				
29	-----Other roes	kg				
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					
0304.10.00.	-Fresh or chilled		Free	Free	2.21¢/kg	-
	-----Fillets of salmonidae	kg				
11	-----Trout	kg				
12	-----Salmon	kg				
19	-----Other salmonidae	kg				
	-----Fillets of flat fish	kg				
21	-----Halibut, Atlantic	kg				
22	-----Halibut, Pacific	kg				
23	-----Turbot	kg				
24	-----Sole	kg				
29	-----Other flat fish	kg				
30	-----Fillets of herring	kg				
	-----Fillets of cod	kg				
41	-----Lingcod	kg				
49	-----Other cod	kg				
50	-----Fillets of tuna	kg				
60	-----Fillets of pollock	kg				
	-----Fillets of other sea fish	kg				
71	-----Haddock	kg				
72	-----Mackerel	kg				
79	-----Other sea fish	kg				
80	-----Fillets of other freshwater fish	kg				
	-----Other fish meat	kg				
91	-----Halibut steaks	kg				
92	-----Salmon steaks	kg				
93	-----Steaks of other sea fish	kg				
99	-----Other	kg				
0304.20.00.	-Frozen fillets		Free	Free	2.21¢/kg	-
	-----Salmonidae	kg				
11	-----Trout	kg				
12	-----Salmon	kg				
19	-----Other salmonidae	kg				
	-----Flat fish	kg				
21	-----Halibut, Atlantic	kg				
22	-----Halibut, Pacific	kg				
23	-----Turbot	kg				
24	-----Sole	kg				
29	-----Other flat fish	kg				
30	-----Herring	kg				
	-----Cod	kg				
41	-----Lingcod	kg				
49	-----Other cod	kg				
50	-----Tuna	kg				
60	-----Pollock	kg				
	-----Other sea fish	kg				
71	-----Haddock	kg				
72	-----Mackerel	kg				
79	-----Other sea fish	kg				
80	-----Other freshwater fish	kg				

TABLE 3.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 03-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0304.90.00.	-Other frozen fish meat		Free	Free	2.21¢/kg	-	*
	----Blocks and slabs of sea fish						
11	----Cod	kg					
12	----Haddock	kg					
13	----Halibut	kg					*
14	----Pollock	kg					
15	----Sole	kg					
16	----Turbot	kg					
19	----Other sea fish	kg					*
20	----Blocks and slabs of freshwater fish . .	kg					
30	----Fish sticks	kg					
40	----Fish portions	kg					
	----Steaks of sea fish						
51	----Halibut	kg					
52	----Salmon	kg					
59	----Other sea fish	kg					*
90	----Other fish meat	kg					*
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.						
0305.10.00.00	-Fish meal fit for human consumption	kg	Free	5%	25%	Free	
0305.20.00.	-Livers and roes, dried, smoked, salted or in brine		5%	5%	25%	3%	
10	----Livers	kg					*
	----Roes						*
21	----Herring roes	kg					
29	----Other roes	kg					*
0305.30.00.00	-Fish fillets, dried, salted or in brine, but not smoked	kg	Free	Free	4.41¢/kg	-	
	-Smoked fish, including fillets						
0305.41.00.00	--Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Free	Free	2.21¢/kg	-	
0305.42.00.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Free	Free	2.21¢/kg	-	
0305.49.00.	--Other fish	kg	Free	Free	2.21¢/kg	-	*
10	----Cod fillets	kg					
90	----Other	kg					
	-Dried fish, whether or not salted but not smoked						
0305.51.00.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Free	Free	2.21¢/kg	-	
0305.59.00.	--Other fish	kg	Free	Free	2.21¢/kg	-	*
10	----Salted hake	kg					
20	----Salted pollock	kg					
90	----Other	kg					
	-Fish, salted but not dried or smoked and fish in brine						
0305.61.00.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Free	Free	2.21¢/kg	-	
0305.62.00.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Free	Free	2.21¢/kg	-	
0305.63.00.00	--Anchovies (<i>Engraulis</i> spp.)	kg	Free	Free	2.21¢/kg	-	
0305.69.00.00	--Other fish	kg	Free	Free	2.21¢/kg	-	*

TABLE 3.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 03-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.					
	--Frozen					
0306.11.00.00	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	kg	8%	8%	25%	-
0306.12.00.00	--Lobsters (Homarus spp.)	kg	Free	Free	25%	-
0306.13.00.00	--Shrimps and prawns	kg	Free	Free	25%	-
0306.14.00.00	--Crabs	kg	8%	8%	25%	-
0306.19.00.00	--Other crustaceans	kg	8%	8%	25%	-
	--Not frozen					
0306.21.00.	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		8%	8%	25%	-
10	-----Live	kg				-
90	-----Other	kg				-
0306.22.00.	--Lobsters (Homarus spp.)		Free	Free	25%	-
10	-----Live	kg				-
90	-----Other	kg				-
0306.23.00.	--Shrimps and prawns		Free	Free	25%	-
10	-----In shell	kg				-
20	-----Shelled	kg				-
0306.24.00.00	--Crabs	kg	8%	8%	25%	-
0306.29.00.00	--Other crustaceans	kg	8%	8%	25%	-
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.					
0307.10	--Oysters					
0307.10.10.00	----In shell	kg	5%	5%	25%	Free
0307.10.20.	----Shelled		Free	Free	12.5%	-
10	-----Fresh or chilled	kg				-
20	-----Frozen	kg				-
30	-----Dried, salted or in brine	kg				-
	--Scallops, including queen scallops, of the genera "Pecten, Chlamys or Placopecten"					
0307.21.00.	----Live, fresh or chilled		Free	Free	25%	-
10	-----In shell	kg				-
20	-----Shelled	kg				-
0307.29	--Frozen, dried, salted or in brine					
0307.29.10.00	----Frozen	kg	Free	Free	25%	-
0307.29.20.00	----Dried, salted or in brine	kg	6%	6%	30%	4%
	--Mussels (Mytilus spp., Perna spp.)					
0307.31.00.00	----Live, fresh or chilled	kg	Free	Free	25%	-
0307.39.00.00	----Frozen, dried, salted or in brine	kg	Free	Free	25%	-

TABLE 3.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 03-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0307.41.00.	--Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida</i> spp.) and squid (<i>Onmastrophes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)					
10	----Live, fresh or chilled	kg	Free	Free	Free	-
20	----Cuttle fish	kg				
0307.49.00.	----Squid	kg	Free	Free	Free	-
11	----Frozen	kg				
12	----Cuttle fish	kg				
20	----Squid	kg				
	----Dried, salted or in brine	kg				
0307.51.00.00	--Octopus (<i>Octopus</i> spp.)	kg	Free	Free	Free	-
0307.59.00.00	--Live, fresh or chilled	kg	Free	Free	Free	-
0307.60.00.	--Frozen, dried, salted or in brine	kg	Free	Free	25%	-
10	--Snails, other than sea snails	kg				
20	----Live, fresh, chilled or frozen	kg				
	----Dried, salted or in brine	kg				
0307.91	--Other molluscs and aquatic invertebrates					
0307.91.10.	--Live, fresh or chilled					
10	----Clams	kg	Free	Free	25%	-
20	----In shell	kg				
0307.91.90.00	----Shelled	kg	5%	5%	25%	3%
0307.99.00.	--Other	kg	6%	6%	25%	4%
	--Frozen, dried, salted or in brine					
11	----Frozen	kg				
19	----Clams	kg				
20	----Other	kg				
	----Not frozen	kg				

CHAPTER 3

APPENDIX

Chapter 3

107

**FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES**

Note.

1. This Chapter does not cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
- (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 03- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
03.01		Live fish.					
0301.10.00	00	--Ornamental fish.....	kg	Free	Free	2.21¢	-
0301.91.00		--Other live fish :					
		--Trout <(Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)>.....		Free	Free	25%	-
	10	-----For commercial fish farms.....	kg				
	90	-----Other.....	kg				
0301.92.00	00	--Eels <(Anguilla spp.)>.....	kg	Free	Free	2.21¢	-
0301.93.00	00	--Carp.....	kg	Free	Free	2.21¢	-
0301.99.00	00	--Other.....	kg	Free	Free	4.41¢	-
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.					
0302.11.00	00	--Salmonidae, excluding livers and roes : --Trout <(Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)>.....	kg	Free	Free	2.21¢	-
0302.12.00		--Pacific salmon <(Oncorhynchus spp.)> Atlantic salmon <(Salmo salar)> and Danube salmon <(Hucho hucho)>.....		Free	Free	2.21¢	-
	10	-----Atlantic.....	kg				
	20	-----Chum.....	kg				
	30	-----Coho.....	kg				
	40	-----Spring.....	kg				
	50	-----Pink.....	kg				
	60	-----Sockeye.....	kg				
	90	-----Other.....	kg				
0302.19.00		--Other.....		Free	Free	2.21¢	-
	10	-----Whitefish.....	kg				
	90	-----Other.....	kg				
0302.21.00		--Flat fish <(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae) and <Citharidae)>, excluding livers and roes : --Halibut <(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)>.....		Free	Free	4.41¢	-
	10	-----Atlantic.....	kg				
	20	-----Pacific.....	kg				
	90	-----Other.....	kg				
0302.22.00	00	--Plaice <(Pleuronectes platessa)>.....	kg	Free	Free	2.21¢	-
0302.23.00	00	--Sole <(Solea spp.)>.....	kg	Free	Free	2.21¢	-
0302.29.00		--Other.....		Free	Free	2.21¢	-
	10	-----Skate.....	kg				
	90	-----Other.....	kg				
0302.31.00	00	--Tunas (of genus <thunnus>), skipjack or stripe-bellied bonito <(Euthynnus (Katsuwonus) pelamis)>, excluding livers and roes : --Albacore or longfinned tunas <(Thunnus alalunga)>.....	kg	Free	Free	2.21¢	-
0302.32.00	00	--Yellowfin tunas <(Thunnus albacares)>.....	kg	Free	Free	2.21¢	-
0302.33.00	00	--Skipjack or stripe-bellied bonito.....	kg	Free	Free	2.21¢	-
0302.39.00	00	--Other.....	kg	Free	Free	2.21¢	-
0302.40.00	00	--Herrings <(Clupea harengus, Clupea pallasii)> excluding livers and roes...	kg	Free	Free	Free	-

APPENDIX 1 (CONT.)
CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 03- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0302.50.00		-Cod <(Gadus morhua, Gadus ogac, Gadus macrocephalus)>, excluding livers and roes.....		Free	Free	2.21¢	-
	10	----Atlantic.....	kg				
	90	----Other.....	kg				
0302.61.00	00	-Other fish, excluding livers and roes : --Sardines <(Sardina pilchardus, Sardinops spp.)>, sardinella <(Sardinella spp.)>, brisling or sprats, <(Sprattus sprattus)>.....	kg	Free	Free	2.21¢	-
0302.62.00	00	--Haddock, <(Melanogrammus, aeglefinus)>.....	kg	Free	Free	2.21¢	-
0302.63.00	00	--Coalfish <(Pollachius virens)>.....	kg	Free	Free	2.21¢	-
0302.64.00	00	--Mackerel <(Scomber scombrus, Scomber australasicus, Scomber japonicus)>.....	kg	Free	Free	2.21¢	-
0302.65.00	00	--Dogfish and other sharks.....	kg	Free	Free	2.21¢	-
0302.66.00	00	--Eels <(Anguilla spp.)>.....	kg	Free	Free	2.21¢	-
0302.69.00		----Other.....		Free	Free	2.21¢	-
		----Sea fish :					
	11	----Hake.....	kg				
	12	----Swordfish.....	kg				
	13	----Catfish.....	kg				
	14	----Perch.....	kg				
	15	----Alewife.....	kg				
	19	----Other.....	kg				
		----Freshwater fish :					
	21	----Perch.....	kg				
	22	----Pike.....	kg				
	23	----Sauger.....	kg				
	24	----Smelt.....	kg				
	25	----Tullibee.....	kg				
	29	----Other.....	kg				
0302.70.00		-Livers and roes.....		5%	5%	25%	3%
	10	----Livers.....	-				
		----Roes :					
	21	----Herring roes.....	kg				
	29	----Other.....	kg				
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.					
0303.10.00		-Pacific salmon (Oncorhynchus spp.), excluding livers and roes.....		Free	Free	2.21¢	-
	10	----Chum.....	kg				
	20	----Coho.....	kg				
	30	----Spring.....	kg				
	40	----Pink.....	kg				
	50	----Sockeye.....	kg				
	90	----Other.....	kg				
		-Other salmonidae, excluding livers and roes :					
0303.21.00	00	--Trout <(Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)>.....	kg	Free	Free	2.21¢	-
0303.22.00	00	--Atlantic salmon <(Salmo salar)> and Danube salmon <(Hucho hucho)>.....	kg	Free	Free	2.21¢	-
0303.29.00		--Other.....		Free	Free	2.21¢	-
	10	----White fish.....	kg				
	90	----Other.....	kg				
		-Flat fish <(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and <Citharidae)>, excluding livers and roes :					

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0303.31.00		--Halibut <(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)>.....		Free	Free	4.41¢	-
	10	----Atlantic.....	kg				
	20	----Pacific.....	kg				
	90	----Other.....	kg				
0303.32.00	00	--Plaice <(Pleuronectes platessa)>.....	kg	Free	Free	2.21¢	-
0303.33.00	00	--Sole <(Solea spp.)>.....	kg	Free	Free	2.21¢	-
0303.39.00		--Other.....		Free	Free	2.21¢	-
	10	----Skate.....	kg				
	90	----Other.....	kg				
		-Tunas (of genus <Thunnus>, skipjack or stripe-bellied bonito <(Euthynnus (Katsuwonus) pelamis)>), excluding livers and roes :					
0303.41.00	00	--Albacore or longfinned tunas <(Thunnus alalunga)>.....	kg	Free	Free	2.21¢	-
0303.42.00	00	--Yellowfin tunas <(Thunnus albacares)>.....	kg	Free	Free	2.21¢	-
0303.43.00	00	--Skipjack or stripe-bellied bonito.....	kg	Free	Free	2.21¢	-
0303.49.00	00	--Other.....	kg	Free	Free	2.21¢	-
0303.50.00	00	--Herrings <(Clupea harengus, Clupea pallasii)>, excluding livers and roes..	kg	Free	Free	Free	-
0303.60.00		-Cod <(Gadus morhua, Gadus ogac, Gadus macrocephalus)>, excluding livers and roes.....		Free	Free	2.21¢	-
	10	----Atlantic.....	kg				
	90	----Other.....	kg				
		-Other fish, excluding livers and roes :					
0303.71.00	00	--Sardines <(Sardina pilchardus, Sardinops spp.)>, sardinella <(Sardinella spp.)>, brisling or sprats <(Sprattus sprattus)>.....	kg	Free	Free	2.21¢	-
0303.72.00	00	--Haddock <(Melanogrammus aeglefinus)>..	kg	Free	Free	2.21¢	-
0303.73.00	00	--Coalfish <(Pollachius virens)>.....	kg	Free	Free	2.21¢	-
0303.74.00	00	--Mackerel <(Scomber scombrus, Scomber australasicus, Scomber japonicus)>.....	kg	Free	Free	2.21¢	-
0303.75.00	00	--Dogfish and other sharks.....	kg	Free	Free	2.21¢	-
0303.76.00	00	--Eels <(Anguilla spp.)>.....	kg	Free	Free	2.21¢	-
0303.77.00	00	--Sea bass <(Dicentrarchus labrax, dicentrarchus punctatus)>.....	kg	Free	Free	2.21¢	-
0303.78.00	00	--Hake <(Merluccius spp., Urophycis spp.)>.....	kg	Free	Free	2.21¢	-
0303.79.00		--Other.....		Free	Free	2.21¢	-
		----Sea fish :					
	11	----Swordfish.....	kg				
	12	----Catfish.....	kg				
	13	----Perch.....	kg				
	14	----Alewife.....	kg				
	19	----Other.....	kg				
		----Freshwater fish :					
	21	----Perch.....	kg				
	22	----Pike.....	kg				
	23	----Sauger.....	kg				
	24	----Smelt.....	kg				
	25	----Tullibee.....	kg				
	29	----Other.....	kg				
0303.80.00		-Livers and roes.....		5%	5%	25%	3%
	10	----Livers.....	-				
		----Roes :					
	21	----Herring.....	kg				
	29	----Other.....	kg				

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					
0304.10.00		-Fresh or chilled.....		Free	Free	2.21¢	-
		----Fillets of salmonidae :					
	11	----Trout.....	kg				
	12	----Salmon.....	kg				
	19	----Other.....	kg				
		----Fillets of flat fish :					
	21	----Halibut, Atlantic.....	kg				
	22	----Halibut, Pacific.....	kg				
	23	----Turbot.....	kg				
	24	----Sole.....	kg				
	29	----Other.....	kg				
	30	----Fillets of herring.....	kg				
		----Fillets of cod :					
	41	----Lingcod.....	kg				
	49	----Other.....	kg				
	50	----Fillets of tuna.....	kg				
	60	----Fillets of pollock.....	kg				
		----Other fillets of sea fish :					
	71	----Haddock.....	kg				
	72	----Mackerel.....	kg				
	79	----Other.....	kg				
	80	----Other fillets of freshwater fish.....	kg				
		----Other :					
	91	----Halibut steaks.....	kg				
	92	----Salmon steaks.....	kg				
	93	----Other steaks of sea fish.....	kg				
	99	----Other.....	kg				
0304.20.00		-Frozen fillets.....		Free	Free	2.21¢	-
		----Salmonidae :					
	11	----Trout.....	kg				
	12	----Salmon.....	kg				
	19	----Other.....	kg				
		----Flat fish :					
	21	----Halibut, Atlantic.....	kg				
	22	----Halibut, Pacific.....	kg				
	23	----Turbot.....	kg				
	24	----Sole.....	kg				
	29	----Other.....	kg				
	30	----Herring.....	kg				
		----Cod :					
	41	----Lingcod.....	kg				
	49	----Other.....	kg				
	50	----Tuna.....	kg				
	60	----Pollock.....	kg				
		----Other, sea fish :					
	71	----Haddock.....	kg				
	72	----Mackerel.....	kg				
	79	----Other.....	kg				
	80	----Other, freshwater fish.....	kg				
0304.90.00		-Other.....		Free	Free	2.21¢	-
		----Blocks and slabs of sea fish :					
	11	----Cod.....	kg				
	12	----Haddock.....	kg				
	13	----Halibut (excluding turbot).....	kg				
	14	----Pollock.....	kg				
	15	----Sole.....	kg				
	16	----Turbot.....	kg				
	19	----Other.....	kg				
	20	----Blocks and slabs of freshwater fish.....	kg				
	30	----Fish sticks.....	kg				
	40	----Fish portions.....	kg				
		----Steaks of sea fish :					
	51	----Halibut.....	kg				
	52	----Salmon.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0304.90.00	59	-----Other.....	kg				
cont'd	90	-----Other.....	kg				
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.					
0305.10.00	00	-Fish meal fit for human consumption....	kg	Free	5%	25%	Free
0305.20.00		-Livers and roes, dried, smoked, salted or in brine.....		5%	5%	25%	3%
	10	-----Livers.....	-				
	21	-----Roes :.....	kg				
	29	-----Herring roes.....	kg				
		-----Other.....	kg				
0305.30.00	00	-Fish fillets, dried, salted or in brine, but not smoked.....	kg	Free	Free	4.41¢	-
		-Smoked fish, including fillets : --Pacific salmon <(Oncorhynchus spp.)>, Atlantic salmon <(Salmo salar)> and Danube salmon <(Hucho hucho)>.....	kg	Free	Free	2.21¢	-
0305.42.00	00	--Herrings <(Clupea harengus, Clupea pallasii)>.....	kg	Free	Free	2.21¢	-
0305.49.00		--Other.....	kg	Free	Free	2.21¢	-
	10	-----Cod fillets.....	kg				
	90	-----Other.....	kg				
		-Dried fish, whether or not salted but not smoked : --Cod <(Gadus morhua, Gadus ogac, Gadus macrocephalus)>.....	kg	Free	Free	2.21¢	-
0305.51.00	00	--Other.....	kg	Free	Free	2.21¢	-
0305.59.00		-----Salted hake.....	kg				
	10	-----Salted pollock.....	kg				
	20	-----Other.....	kg				
	90	-----Other.....	kg				
		-Fish, salted but not dried or smoked and fish in brine : --Herrings <(Clupea harengus, Clupea pallasii)>.....	kg	Free	Free	2.21¢	-
0305.61.00	00	--Cod <(Gadus morhua, Gadus ogac, Gadus macrocephalus)>.....	kg	Free	Free	2.21¢	-
0305.62.00	00	--Anchovies <(Engraulis spp.)>.....	kg	Free	Free	2.21¢	-
0305.63.00	00	--Other.....	kg	Free	Free	2.21¢	-
0305.69.00	00	--Other.....	kg	Free	Free	2.21¢	-
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.					
		-Frozen : --Rock lobster and other sea crawfish <(Palinurus spp., Panulirus spp., Jasus spp.)>.....	kg	8%	8%	25%	-
0306.11.00		-----Rock lobster.....	kg				
	10	-----Other.....	kg				
	90	-----Other.....	kg				
0306.12.00	00	--Lobsters <(Homarus spp.)>.....	kg	Free	Free	25%	-
0306.13.00	00	--Shrimps and prawns.....	kg	Free	Free	25%	-
0306.14.00	00	--Crabs.....	kg	8%	8%	25%	-
0306.19.00	00	--Other.....	kg	8%	8%	25%	-
		-Not frozen :					

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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PAGE 03- 8

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0306.21.00		--Rock lobster and other sea crawfish <(Palinurus spp., Panulirus spp., Jasus spp.)>.....		8%	8%	25%	-
		-----Rock lobster :					
	11	-----Live.....	kg				
	19	-----Other.....	kg				
	90	-----Other.....	kg				
0306.22.00		--Lobsters <(Homarus spp.)>.....		Free	Free	25%	-
	10	-----Live.....	kg				
	90	-----Other.....	kg				
0306.23.00		--Shrimps and prawns.....		Free	Free	25%	-
	10	-----In shell.....	kg				
	90	-----Other.....	kg				
0306.24.00		--Crabs.....	kg	8%	8%	25%	-
0306.29.00		--Other.....	kg	8%	8%	25%	-
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.					
0307.10		--Oysters					
0307.10.10		---Shelled.....		Free	Free	12.5%	-
	10	-----Fresh or chilled.....	kg				
	20	-----Frozen.....	kg				
	90	-----Other.....	kg				
0307.10.90		---Other.....	-	5%	5%	25%	Free
		--Scallops, including queen scallops, of the genera <Pecten, Chlamys or Placopecten> :					
0307.21.00		--Live, fresh or chilled.....		Free	Free	25%	-
	10	-----In shell.....	kg				
	90	-----Other.....	kg				
0307.29		--Other.....					
0307.29.10		---Frozen.....	kg	Free	Free	25%	-
0307.29.90		---Other.....	kg	6%	6%	30%	4%
		--Mussels <(Mytilus spp., Perna spp.)> :					
0307.31.00		--Live, fresh or chilled.....	kg	Free	Free	25%	-
0307.39.00		--Other.....	kg	Free	Free	25%	-
		--Cuttle fish <(Sepia> officinalis, Rossia macrosoma, Sepiola spp.) and squid (Onmastrephe spp., Loligo spp., Nototodarus spp., <Sepioteuthis spp.)> :					
0307.41.00		--Live, fresh or chilled.....		Free	Free	Free	-
	10	-----Squid.....	kg				
	90	-----Other.....	kg				
0307.49.00		--Other.....		Free	Free	Free	-
		-----Frozen :					
	11	-----Squid.....	kg				
	19	-----Cuttle fish.....	kg				
	90	-----Other.....	kg				
		--Octopus <(Octopus spp.)> :					
0307.51.00		--Live, fresh or chilled.....		Free	Free	Free	-
	10	-----For bait.....	kg				
	90	-----Other.....	kg				
0307.59.00		--Other.....		Free	Free	Free	-
	10	-----For bait.....	kg				
	90	-----Other.....	kg				
0307.60.00		--Snails, other than sea snails.....		Free	Free	25%	-
	10	-----Live, fresh, chilled or frozen.....	kg				
	90	-----Other.....	kg				

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0307.91.00		-Other :					
		--Live, fresh or chilled.....		Free	Free	25%	-
		----Clams :					
	11	-----In shell.....	kg				
	12	-----Shelled.....	kg				
		----Other :					
	91	-----In shell.....	kg				
	92	-----Shelled.....	kg				
0307.99.00		--Other.....		Free	Free	25%	-
		----Frozen :					
	11	-----Clams.....	kg				
	19	-----Other.....	kg				
	20	-----Not frozen.....	kg				

CHAPTER 4

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

A. Introduction

Chapter 4 of the draft schedule covers, in whole or part, 13 items in the Customs Tariff. Cheese, butter, milk, eggs and honey are the products of obvious commercial significance. This Chapter does not encompass food preparations made from these products as these are classified elsewhere (primarily in Chapter 19).

The goods covered by this chapter are as follows:

- * 1600-1 Eggs in the shell
- 1605-1 Eggs, whole, egg yolk or egg albumen, frozen ... n.o.p. ...
- 1610-1 Eggs, egg yolk or egg albumen, dried, evaporated, ...
- * 1700-1 Cheese
- * 1700-2 Cheddar cheese
- * 1800-1 Butter
- * 4300-1 Condensed milk, ...
- * 4300-2 Evaporated milk, ...
- * 4305-1 Powdered milk, ...
- * 4305-2 Dried whey, dried skim milk ... for animal or poultry feeds
- 4500-1 Milk foods, n.o.p.
- 10800-1 Honey in the comb or otherwise, and imitations thereof
- 71100-7 Prepared foods and beverages ... human consumption; ... animal feeds

B. Recommendations Made by the Board

The Board makes no recommendations which would affect the rates of duty shown in the proposed HS schedule. However, some recommendations as to nomenclature revisions are made; these are listed in accompanying Table 4.1. Table 4.2 presents the resulting amended draft HS schedule.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 4.1: BOARD RECOMMENDATIONS

Chapter 4 - Dairy Produce; Bird's Eggs; Natural Honey;
Edible Products of Animal Origin Not Elsewhere Specified or Included

Delete the Supplementary Note and insert footnote code 1 against classes 0402.10.00.00, 0402.21.10.00, 0402.29.10.00, 0402.91.00.00, 0402.99.00.00, 0403.90.10.00 and 0404.10.10.00. Add the following footnote at the bottom of appropriate pages:

"include the weight of the retail package in the weight for duty"
 "inclure le poids du paquet de détail dans le poids pour le droit"

Insert footnote code 2 against classes 0406.20.10. and 0406.90.10. and add the following footnote at the bottom of appropriate pages:

"For imports from Australia, if the weight of each package does not exceed 1 kg, include the weight of the package in the weight for duty".

"Pour les importations de l'Australie, si en paquets d'un poids n'excédant pas 1 kg, inclure le poids de l'emballage dans le poids pour le droit".

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0402.29	--Containing added sugar or other sweetening matter . . . Additionnés de sucre ou d'autres édulcorants				3
0402.90	-Other than in powder, granules or other solid forms Autres qu'en poudre, en granu- lés ou d'autres formes solides				3
0402.99.00	--Containing added sugar or other sweetening matter . . . Additionnés de sucre ou d'autres édulcorants				3
0403.90	-Other fermented or acidified milk and cream Autres laits et crèmes fermentés ou acidifiés				3
0404.10.90	---Other than powder Autres qu'en poudre				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0404.90.00.00	-Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included Produits consistant en composants naturels du lait, même additionnés de sucre ou d'autres édulcorants, non dénommés ni compris ailleurs				3
0405.00.90.00	---Other fats and oils derived from milk Autres matières grasses du lait				3
0406.	(Change "type de" to "du type" in all tariff and statistical subheadings)				2
0406.10.00	-Fromage frais (y compris le fromage lactosérum) non fermentés et caillebotte				2
0406.10.00.90	-----Other fresh cheese and curd Autres fromages frais et caillebotte				3
0406.20.10	---Cheddar and Cheddar types . . Cheddar et du type Cheddar				2
0406.20.10.90	Renumber 0406.20.10.20				3
0406.20.90	---Other than Cheddar and Cheddar types Autres que le Cheddar et les types Cheddar				3
0406.20.90.10	-----Mozzarella and Mozzarella types (whole milk) Mozzarella et du type Mozzarella (lait entier)				2
0406.20.90.19	Renumber 0406.20.90.12 -----Mozzarella types Du type Mozzarella				3
0406.90.10	---Cheddar and Cheddar types . . Cheddar et du type Cheddar				2

TABLE 4.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0406.90.10.90	Renumber 0406.90.10.20 -----Cheddar types Du type Cheddar				3
0406.90.90	---Other than Cheddar and Cheddar types Autres que le Cheddar et les types Cheddar				3
0406.90.90.10	-----Camembert and Camembert types Camembert et du type Camembert				2
0406.90.90.19	Renumber 0406.90.90.12 -----Camembert types Du type Camembert				3
0406.90.90.20	-----Brie and Brie types Brie et du type Brie				2
0406.90.90.29	Renumber 0406.90.90.22 -----Brie types Du type Brie				3
0406.90.90.30	-----Gouda and Gouda types . . . Gouda et du type Gouda				2
0406.90.90.40	-----Provolone and Provolone types Provolone et du type Provolone				2
0406.90.90.49	Renumber 0406.90.90.42 -----Provolone types Du type Provolone				3
0406.90.90.50	-----Mozzarella and Mozzarella types (whole milk) Mozzarella et du type Mozzarella (lait entier)				2
0406.90.90.59	Renumber 0406.90.90.52 -----Mozzarella types Du type Mozzarella				3
0406.90.90.90	-----Other cheese Autres fromages				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0407.00.00.20	-----Hatching, of turkeys . . .				4
0407.00.00.22	-----A engraisser				1
0407.00.00.30	-----Hatching, of other birds . D'incubation, d'autres oiseaux				4
0407.00.00.90	-----Other eggs Autres oeufs				3
0407.00.00.91	New class -----Fresh Frais				5
0407.00.00.92	New class -----Salted Salés				4
0408.19.00.00	--Other than dried Autres que séchés				3
0408.90	-Eggs, not in shell Oeufs dépourvus de leurs coquilles				3
0408.99.00	--Other than dried Autres que séchés				3

Chapter 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED

Legal Notes.

*

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.

*

TABLE 4.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 04-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
0401.10.00.00	-Of a fat content, by weight, not exceeding 1%	kg	15%	17.5%	25%	11.5%
0401.20.00.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg	15%	17.5%	25%	11.5%
0401.30.00.	-Of a fat content, by weight, exceeding 6%		15%	17.5%	25%	11.5%
10	----Milk	kg				
20	----Cream	kg				
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.					
0402.10.00.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% (1)	kg	5.51¢/kg AU NZ 2.21¢/kg	7.72¢/kg	11.02¢/kg	-
0402.21	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%					
0402.21.10.00	--Not containing added sugar or other sweetening matter					
0402.21.10.00	---Milk (1)	kg	5.51¢/kg AU NZ 2.21¢/kg	7.72¢/kg	11.02¢/kg	-
0402.21.20.00	---Cream	kg	15%	15%	27.5%	-
0402.29	--Containing added sugar or other sweetening matter					
0402.29.10.00	---Milk (1)	kg	5.51¢/kg AU NZ 2.21¢/kg	7.72¢/kg	11.02¢/kg	-
0402.29.20.00	---Cream	kg	15%	15%	27.5%	-
0402.91.00.00	-Other than in powder, granules or other solid forms					*
0402.91.00.00	--Not containing added sugar or other sweetening matter (1)	kg	5.51¢/kg	6.61¢/kg	8.27¢/kg	-
0402.99.00.00	--Containing added sugar or other sweetening matter (1)	kg	5.51¢/kg	6.61¢/kg	8.27¢/kg	-
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa.					
0403.10.00.00	-Yogurt	kg	15%	15%	27.5%	-

(1) Include the weight of the retail package in the weight for duty

TABLE 4.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 04-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0403.90	-Other fermented or acidified milk and cream						
0403.90.10.00	---Powdered buttermilk (1)	kg	5.51¢/kg AU NZ	7.72¢/kg	11.03¢/kg	-	*
0403.90.90.00	---Other	kg	2.21¢/kg 15%	17.5%	25%	11.5%	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.						
0404.10	-Whey, whether or not concentrated or containing added sugar or other sweetening matter						
0404.10.10.00	---Powder (1)	kg	5.51¢/kg	7.72¢/kg	11.03¢/kg	-	
0404.10.90.10	---Other than powder	kg	15%	17.5%	25%	11.5%	*
0404.10.90.90	---Condensed or evaporated	kg					
0404.90.00.00	---Other	kg					
0404.90.00.00	-Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	kg	15%	15%	27.5%	-	*
04.05	Butter and other fats and oils derived from milk.						
0405.00.10.00	---Butter	kg	17.64¢/kg AU NZ	26.46¢/kg	30.86¢/kg	-	
0405.00.90.00	---Other fats and oils derived from milk	kg	11.02¢/kg 15%	17.5%	25%	11.5%	*
04.06	Cheese and curd.						
0406.10.00.10	-Fresh cheese (including whey cheese), not fermented, and curd						
0406.10.00.21	-----Cream cheese (excluding whey and buttermilk cheese)	kg	6.61¢/kg NZ	7.72¢/kg	15.43¢/kg	-	
0406.10.00.29	-----Cottage cheese	kg	2.21¢/kg				
0406.10.00.90	-----Creamed	kg					
	-----Other	kg					
	-----Other fresh cheese and curd	kg					*

(1) Include the weight of the retail package in the weight for duty

TABLE 4.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 04-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0406.20	-Grated or powdered cheese, of all kinds					
0406.20.10.	---Cheddar and Cheddar types (2)		6.61¢/kg AU NZ 2.21¢/kg	6.61¢/kg	15.43¢ /kg	- *
10	----Cheddar	kg				*
20	----Other Cheddar types	kg				*
0406.20.90.	---Other than Cheddar and Cheddar types . .		6.61¢/kg NZ 2.21¢/kg	7.72¢/kg	15.43¢ /kg	- *
	----Mozzarella and Mozzarella types (whole milk)					*
11	----Mozzarella	kg				*
12	----Mozzarella types	kg				*
20	----Swiss	kg				
30	----Partly skimmed milk	kg				
40	----Skimmed milk	kg				
90	----Other	kg				
0406.30.00.	-Processed cheese, not grated or powdered		6.61¢/kg NZ 2.21¢/kg	7.72¢/kg	15.43¢ /kg	-
10	----Gruyere	kg				
90	----Other	kg				
0406.40.00.00	-Blue-veined cheese	kg	6.61¢/kg NZ 2.21¢/kg	7.72¢/kg	15.43¢ /kg	-
0406.90	-Other cheese					
0406.90.10.	---Cheddar and Cheddar types (2)		6.61¢/kg AU NZ 2.21¢/kg	6.61¢/kg	15.43¢ /kg	- *
10	----Cheddar	kg				*
20	----Cheddar types	kg				*
0406.90.90.	---Other than Cheddar and Cheddar types . .		6.61¢/kg NZ 2.21¢/kg	7.72¢/kg	15.43¢ /kg	- *
	----Camembert and Camembert types					*
11	----Camembert	kg				*
12	----Camembert types	kg				*
	----Brie and Brie types					*
21	----Brie	kg				*
22	----Brie types	kg				*
	----Gouda and Gouda types					*
31	----Gouda	kg				*
32	----Edam	kg				*
33	----Fynbo	kg				*
39	----Other Gouda types	kg				*
	----Provolone and Provolone types					*
41	----Provolone	kg				*
42	----Provolone types	kg				*
	----Mozzarella and Mozzarella types (whole milk)					*
51	----Mozzarella	kg				*
52	----Mozzarella types	kg				*
60	----Swiss	kg				*
	----Other Cheese					*
91	----Part skim milk	kg				*
92	----Skim milk	kg				*
99	----Other	kg				*

(2) For Imports from Australia, if the weight of each package does not exceed 1 kg, include the weight of the package in the weight for duty.

TABLE 4.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 04-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
04.07 0407.00.00.	Birds' eggs, in shell, fresh, preserved or cooked		2¢/doz AU NZ Months of Jan. Feb. & Dec., Free	3.5¢/doz	10¢/doz	-
	-----Hatching, of fowls of the species "Gallus domesticus"					
11	-----Broilers	doz				
12	-----Egg production	doz				
19	-----Other	doz				
	-----Hatching, of turkeys					*
21	-----Broilers	doz				
22	-----Heavies	doz				
29	-----Other	doz				*
30	-----Hatching, of other birds	doz				*
	-----Other eggs					*
91	-----Fresh	doz				*
92	-----Salted	doz				*
99	-----Other	doz				*
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					*
	-Egg yolks					
0408.11.00.00	--Dried	kg	10%	20%	30%	-
0408.19.00.00	--Other than dried	kg	11.02¢ /kg	15.43¢ /kg	24.25¢ /kg	-
	-Eggs, not in shell					*
0408.91.00.00	--Dried	kg	10%	20%	30%	-
0408.99.00.	--Other than dried	kg	11.02¢ /kg	15.43¢ /kg	24.25¢ /kg	-
10	-----Frozen	kg				*
20	-----Salted	kg				*
90	-----Other	kg				*
04.09 0409.00.00	Natural honey		3.31¢/kg	3.31¢/kg	6.61¢/kg	-
10	-----Pasteurized	kg				
90	-----Other	kg				
04.10 0410.00.00.00	Edible products of animal origin, not elsewhere specified or included	kg	15%	17.5%	25%	11.5%

CHAPTER 4

APPENDIX

**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.

Supplementary Note.

1. The weight of the package shall be included in the weight for duty for goods admissible under the following item Nos.:
 - 0402.10.00
 - 0402.21.10
 - 0402.29.10
 - 0402.91.00
 - 0402.99.00
 - 0403.90.10
 - 0404.10.10

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 04- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
0401.10.00	00	-Of a fat content, by weight, not exceeding 1%.....	kg	15%	17.5%	25%	11.5%
0401.20.00	00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%.....	kg	15%	17.5%	25%	11.5%
0401.30.00		-Of a fat content, by weight, exceeding 6%.....		15%	17.5%	25%	11.5%
	10	----Milk.....	kg				
	20	----Cream.....	kg				
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					
0402.10.00	00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%.....	kg	5.51¢ AU 2.21¢ NZ 2.21¢	7.72¢	11.02¢	-
		-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :					
0402.21		--Not containing added sugar or other sweetening matter					
0402.21.10	00	---Milk.....	kg	5.51¢ AU 2.21¢ NZ 2.21¢	7.72¢	11.02¢	-
0402.21.20	00	---Cream.....	kg	15%	15%	27.5%	-
0402.29		--Other					
0402.29.10	00	---Milk.....	kg	5.51¢ AU 2.21¢ NZ 2.21¢	7.72¢	11.02¢	-
0402.29.20	00	---Cream.....	kg	15%	15%	27.5%	-
		-Other :					
0402.91.00	00	--Not containing added sugar or other sweetening matter.....	kg	5.51¢	6.61¢	8.27¢	-
0402.99.00	00	--Other.....	kg	5.51¢	6.61¢	8.27¢	-
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa.					
0403.10.00	00	-Yogurt.....	kg	15%	15%	27.5%	-
0403.90		-Other					
0403.90.10	00	---Powdered buttermilk.....	kg	5.51¢ AU 2.21¢ NZ 2.21¢	7.72¢	11.03¢	-

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 04- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0403.90.90	00	---Other.....	kg	15%	17.5%	25%	11.5%
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.					
0404.10		-Whey, whether or not concentrated or containing added sugar or other sweetening matter					
0404.10.10	00	---Powder.....	kg	5.51¢	7.72¢	11.03¢	-
0404.10.90	10	---Other.....	kg	15%	17.5%	25%	11.5%
	90	----Condensed or evaporated.....	kg				
		----Other.....	kg				
0404.90.00	00	-Other.....	kg	15%	15%	27.5%	-
04.05							
0405.00		Butter and other fats and oils derived from milk.					
0405.00.10	00	---Butter.....	kg	17.64¢ AU 11.02¢ NZ	26.46¢	30.86¢	-
				11.02¢			
0405.00.90	00	---Other.....	kg	15%	17.5%	25%	11.5%
04.06		Cheese and curd.					
0406.10.00		-Fresh cheese (including whey cheese), not fermented, and curd.....		6.61¢ NZ 2.21¢	7.72¢	15.43¢	-
	10	----Cream cheese (excluding whey and buttermilk cheese).....	kg				
		----Cottage cheese :					
	21	----Creamed.....	kg				
	29	----Other.....	kg				
	90	----Other.....	kg				
0406.20		-Grated or powdered cheese, of all kinds					
0406.20.10		---Cheddar types.....		6.61¢ AU 2.21¢ NZ 2.21¢	6.61¢	15.43¢	-
				2.21¢			
	10	----Cheddar.....	kg				
	90	----Other Cheddar types.....	kg				
0406.20.90		---Other.....		6.61¢ NZ 2.21¢	7.72¢	15.43¢	-
				2.21¢			
		----Mozzarella types (whole milk) :					
	11	----Mozzarella.....	kg				
	19	----Other Mozzarella types.....	kg				
	20	----Swiss.....	kg				
	30	----Partly skimmed milk.....	kg				
	40	----Skimmed milk.....	kg				
	90	----Other.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 04- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0406.30.00		-Processed cheese, not grated or powdered.....		6.61¢ NZ 2.21¢	7.72¢	15.43¢	-
	10	----Gruyere.....	kg				
	90	----Other.....	kg				
0406.40.00	00	-Blue-veined cheese.....	kg	6.61¢ NZ 2.21¢	7.72¢	15.43¢	-
0406.90		-Other cheese					
0406.90.10		---Cheddar types.....		6.61¢ AU 2.21¢ NZ 2.21¢	6.61¢	15.43¢	-
	10	----Cheddar.....	kg				
	90	----Other Cheddar types.....	kg				
0406.90.90		---Other.....		6.61¢ NZ 2.21¢	7.72¢	15.43¢	-
		-----Camembert types :					
	11	-----Camembert.....	kg				
	19	-----Other Camembert types.....	kg				
		-----Brie types :					
	21	-----Brie.....	kg				
	29	-----Other Brie types.....	kg				
		-----Gouda types :					
	31	-----Gouda.....	kg				
	32	-----Edam.....	kg				
	33	-----Fynbo.....	kg				
	39	-----Other Gouda types.....	kg				
		-----Provolone types :					
	41	-----Provolone.....	kg				
	49	-----Other Provolone types.....	kg				
		-----Mozzarella types (whole milk) :					
	51	-----Mozzarella.....	kg				
	59	-----Other Mozzarella types.....	kg				
	60	-----Swiss.....	kg				
		-----Other :					
	91	-----Part skim milk.....	kg				
	92	-----Skim milk.....	kg				
	99	-----Other.....	kg				

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
04.07							
0407.00.00		Birds' eggs, in shell, fresh, preserved or cooked.....		2¢ --- Months of Jan., Feb. and Dec., AU and NZ Free. Other months AU and NZ 2¢	3.5¢	10¢	-
		-----Hatching, of fowls of the species Gallus domesticus :					
	11	-----Broilers.....	doz				
	12	-----Egg production.....	doz				
	19	-----Other.....	doz				
		-----Hatching, turkeys :					
	21	-----Broilers.....	doz				
	22	-----Heavies.....	doz				
	29	-----Other.....	doz				
	30	-----Salted.....	doz				
		-----Other :					
	91	-----Hatching.....	doz				
	99	-----Other.....	doz				
04.08		Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					
		-Egg yolks :					
0408.11.00	00	--Dried.....	kg	10%	20%	30%	-
0408.19.00	00	--Other.....	kg	11.02¢	15.43¢	24.25¢	-
		-Other :					
0408.91.00	00	--Dried.....	kg	10%	20%	30%	-
0408.99.00		--Other.....		11.02¢	15.43¢	24.25¢	-
	10	-----Frozen.....	kg				
	20	-----Salted.....	kg				
	90	-----Other.....	kg				
04.09							
0409.00.00		Natural honey.....		3.31¢	3.31¢	6.61¢	-
	10	-----Pasteurized.....	kg				
	90	-----Other.....	kg				
04.10							
0410.00.00	00	Edible products of animal origin, not elsewhere specified or included.....	kg	15%	17.5%	25%	11.5%

CHAPTER 5

Products of Animal Origin Not Elsewhere Specified or Included

A. Introduction

HS Chapter 5 as suggested by its title, is essentially a residual or "catch-all" chapter. It covers miscellaneous products of animal origin, mainly sausage skins and casings, feathers, natural bristles, and animal semen. In general, this Chapter does not include edible products nor certain inedible products of animal origin such as furskins or textile materials (e.g., wool).

Chapter 5 covers, in whole or part, 48 existing Customs Tariff items. The nature of the products in this Chapter is indicated by the following enumeration of these items:

Meats, fresh, n.o.p.:

- 707-1 Edible meat offal of all animals
- 910-1 Quails, partridges, and squabs, live or dead, n.o.p.
- 925-1 Dead poultry, n.o.p.
- 940-1 Horse meat ... offal, ... in the feed of fur-bearing animals ...
- 942-1 Animal offal for use ... in foods for cats and dogs
- * 1200-1 Sausage skins, or casings, not cleaned
- * 1205-1 Sausage skins or casings, cleaned
 - Feeds, n.o.p., for animals and poultry, and ingredients ... n.o.p.:
 - 6921-2 Other than the following, not containing dairy products
 - 11500-1 Mackerel, herring, salmon and all other fish, n.o.p. ...
 - 11505-1 Herring, fresh
 - 11700-1 Fish livers, fresh, salted or in preservative medium
 - 12400-1 Shellfish, fresh, n.o.p.
 - 12410-1 Squid, octopus and cuttlefish
 - 13200-1 Oysters ... breeding; live fish and fish eggs ... for propagating
 - 13300-1 All other articles the produce of the fisheries, n.o.p.
 - 20600-1 Dragon's blood; fuller's earth ... litmus; ... lichens; musk ...
 - 20640-1 Animal glands and ... extracts ... by manufacturers of pharmaceuticals
 - * 20645-1 Animal bile ... for manufacture of bile acids
 - 20650-1 Dried blood, n.o.p.
 - 20660-1 Dried blood, soluble
 - * 23240-1 Ossein for use exclusively in the manufacture of gelatin
 - Gums, namely:
 - 25403-1 Australian and kauri; ambergris
 - 26405-1 Essential oils ... for manufacture of medicinal ... toilet products
 - 53015-1 Hair and hair noils; slivers; horsehair not ... manufactured
 - 53020-1 Hair, curled or dyed, n.o.p.
 - 53305-1 Clothing, wearing apparel ... composed of wool or hair
 - 54015-1 Vegetable fibres, horse hair, ... for brooms and brushes
 - 59600-1 Agraffes ... bolts, casters, wires, ... for pianos; piano keys

* Indicates that goods under the present tariff item are classified only to this Chapter.

- *63200-1 Quills in their natural state ...
- *63300-1 Feathers in their natural state
- *63500-1 Whalebone, unmanufactured
- *65400-1 Bristles, natural
- 66335-1 Fish meal
- *66340-1 Oyster shells ... crushed or screened ... for poultry feeds
- *67900-1 Hoofs, horn strips, horn and horn tips ... bones, crude
- *68000-1 Fossils, shells, tortoise and mother-of-pearl ... other shells
- *68005-1 Sponges of marine production
- *68010-1 Calcareous and chitinous exoskeletons of marine animal origin ...
- 68100-1 Junk, old; paper waste clippings ... waste of all kinds except glass
- *68600-1 Goldbeaters' moulds and goldbeaters' skins
- *68700-1 Catgut or worm gut ... for manufacture of ... cord, or of ligatures
- 68705-1 Catgut, n.o.p.
- *69900-1 Botanical specimens; ... skins; skeletons; models for museums ...
- 71100-1 All goods not enumerated in this schedule ... not free of duty
- *71100-6 Artificial fuel logs ...
- *78600-1 Semen of horses, cattle, sheep, goats, ... for stock improvement
- The following, when not for the use as fertilizers:
- 93100-3 Bone ash, bone dust and charred bone
- 93100-4 Fish offal or refuse; tankage

B. Recommendations Made by the Board

Representations respecting this Chapter were made only by the Canadian Meat Council (CMC). Two concerns were expressed pertaining to rate increases contained in the draft HS schedule.

The CMC referred, first, to the proposed treatment of present item 23240-1 ("Ossein for use exclusively in the manufacture of gelatine") in draft HS item 0506.10.00.00 ("Ossein and bones treated with acid")⁽¹⁾ with the effect of raising current rates as follows:

	<u>BP</u>	<u>MFN</u>	<u>GP</u>
Present item 23240-1	Free	Free	-
HS item 0506.10.00.00	10.2%	10.2%	5%

The Board viewed as valid the concern expressed by the CMC which, in essence, was that, although actual imports under item 23240-1 have recently been negligible or non-existent, a notable tariff increase would occur which would permit domestic suppliers to "price up" to the extent of the duty imposed. Consequently, the Board recommends that a new tariff line be provided in the draft schedule which would reinstate free entry for ossein when imported for use in the manufacture of gelatine.

* Indicates that goods under the present tariff item are classified only to this Chapter.

(1) Ossein is the tissue material remaining after the calcareous parts of bone have been dissolved in acid.

The CMC brief, secondly, questioned the accuracy of the proposed rate applicable to HS item 0506.90.00.10 ("Bone meal for animal feed") with reference to goods now under tariff item 6921-2 ("Feeds, n.o.p., for animals and poultry ..."). The following increases were noted:

	<u>BP</u>	<u>MFN</u>	<u>GP</u>
Present item 6921-2	Free	Free	Free
HS item 0506.90.00.10	7.8%	7.8%	5%

In this instance the proposed rate for HS subheading 0506.90.00 was erroneously calculated⁽¹⁾ and the Board recommends that the draft schedule rate of 7.8% be changed to Free.

In addition to the two preceeding revisions, which relate to representations received, a third rate change is recommended, based on the Board's review. The MFN rate shown in subheading 0511.91.00 is in error.⁽²⁾ The Board recommends that the incorrect rate of 5% be deleted and that the proper rate of Free be reinstated.

All recommendations made respecting this Chapter are listed in Table 5.1. As well, both nomenclature revisions and recommendations for rate changes are incorporated into the revised draft HS schedule shown in Table 5.2.

-
- (1) The correct MFN rate for HS subheading 0506.90.00 is 0.79%, not 7.8% as shown.
- (2) The MFN rate for HS subheading 0511.91.00 is based on imports allocated from eight present items. All items (for fish and shellfish), with the exception of two dutiable items under which trade is relatively small, provide for free entry.

TABLE 5.1: BOARD RECOMMENDATIONS

Chapter 5 - Products of Animal Origin
Not Elsewhere Specified or Included

In order to assure that tariff item 0510.00.10.00 will be properly administered and will not cause legal difficulties, the following Canadian Legal Note is recommended:

"Tariff item No. 0510.00.10.00 covers all products, other than animal urine, of heading No. 05.10 used in the preparation of pharmaceutical products."

"Le numéro tarifaire 0510.00.10.00 couvre tous les produits, à l'exception de l'urine animale, du n° 05.10 utilisés pour la préparation de produits pharmaceutiques."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0502.10.00.10	-----Not processed Non traitées				5
0502.10.00.20	-----Processed Traitées				5
0502.10.00.90	-----Delete this class				5
0502.90.00.00	-Badger hair and other brush making hair and waste thereof . Poils de blaireau et autres poils pour la brosse et déchets de ces poils				3
0503.00.10.00	Delete the word "when"				2
0503.00.90.10	-----Not processed Non traités				5
0503.00.90.90	Renumber 0503.00.90.20 -----Processed Traités				5
0504.00.00.10	-----Enveloppes pour saucisses ou saucissons				2
0504.00.00.12	-----Swine				2
0504.00.00.19	-----Other animals D'autres animaux				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0504.00.00.90	-----Other guts, bladders and stomachs of animals Autres boyaux, vessies et estomacs d'animaux				3
0505.90.00.30	New class -----Feather meal for animal feed Poudre de plumes pour l'alimentation animale				5
0506.10.00.00	Delete the rate of duty				6
0506.10.10.00	New class ---For the manufacture of gelatin Pour la fabrication de la g��latine	Free	Free	Free	6
0506.10.90.00	New class ---Other Autres	10.2%	10.2%	6.5%	6
0506.90.00	Change rate of duty	Free	Free	Free	6
0508.00.00	Correct "crustaceans"				2
0508.00.00.10	-----Pearl shells and powders and waste thereof Coquilles nacr��es et leurs poudres et leurs d��chets				5
0508.00.00.90	-----Coral and similar material; other shells and cuttle- bone and powder and waste thereof Corail et mati��res simi- laires; autres coquilles et carapaces et os de seiches et leurs poudres et leurs d��chets				3, 5
0510.00.10.00	---Glands and other animal products, excluding animal urine, used in the				2
0511.90	-Other animal products; dead animals of Chapter 1 or 3 Autres produits d'origine animale; animaux morts des Chapitres 1 ou 3				3

TABLE 5.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0511.91.00	Change the rate of duty	Free	Free	Free	6
0511.91.00.10	-----Oeufs et laitances, pour appâts				2
0511.91.00.20	-----Roes for hatching				2
0511.91.00.30	-----Fish, crustaceans, molluscs and other aquatic inver- tebrates, for bait Poissons, crustacés, mollus- ques et autres invertébrés aquatiques, pour appâts				2
0511.91.00.39	-----Other animals of Chapter 3, for bait Autres animaux du Chapitre 3, pour appâts				3
0511.99.00	--Other animal products; dead animals of Chapter 1 Autres produits d'origine animale; animaux morts du Chapitre 1				3
0511.99.00.10	-----Déchets et débris de viande pour l'alimentation animale				2
0511.99.00.20	-----Poudre de sang pour l'ali- mentation animale				2
0511.99.00.91	-----Dried blood, edible . . . Sang séché, comestible				2
0511.99.00.92	-----Dried blood, inedible . . Sang séché, non comestible				2

PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED

Legal Notes.

*

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Canadian Legal Note.

*

1. Tariff item No. 0510.00.10.00 covers all products, other than animal urine, of heading No. 05.10 used in the preparation of pharmaceutical products.

TABLE 5.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 05-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
05.01 0501.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair . . .	kg	Free	Free	Free	Free
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.					
0502.10.00.	-Pigs', hogs' or boars' bristles and hair and waste thereof	kg	Free	Free	20%	Free
10	-----Not processed	kg				*
20	-----Processed	kg				*
0502.90.00.00	-Badger hair and other brush making hair and waste thereof	kg	Free	Free	20%	Free
						*
05.03	Horsehair and horsehair waste, whether or or not put up as a layer with or without supporting material.					
0503.00.10.00	---Put up as a layer with support material	kg	22.5%	25%	55%	*
0503.00.90.	---Other	kg	Free	Free	20%	Free
10	-----Not processed	kg				*
20	-----Processed	kg				*
05.04 0504.00.00.	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof					
	-----Sausage casings		Free	Free	17.5%	-
11	-----Sheep	kg				
12	-----Swine	kg				*
19	-----Other animals	kg				*
90	-----Other guts, bladders and stomachs of animals	kg				*
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.					
0505.10.00.	-Feathers of a kind used for stuffing; down	kg	Free	Free	15%	Free
10	-----Feathers	kg				
20	-----Down	kg				
0505.90.00.	-Other	kg	Free	Free	Free	Free
10	-----Feathers	kg				
20	-----Quills	kg				
30	-----Feather meal for animal feed	kg				*
90	-----Other	-				

TABLE 5.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 05-4

PAGE 05-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
0506.10	-Ossein and bones treated with acid	-	Free	Free	25%	Free	*
0506.10.10.00	---For the manufacture of gelatin	-	10.2%	10.2%	25%	6.5%	*
0506.10.90.00	---Other	-					*
0506.90.00.	-Other		Free	Free	25%	Free	*
10	----Bone meal for animal feed	kg					
90	----Other	kg					
05.07	Ivory, tortoise-shell, whalebone and whale-bone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.						
0507.10.00.00	-Ivory; Ivory powder and waste	-	Free	Free	Free	Free	
0507.90.00.	-Other		Free	Free	Free	Free	
10	----Horns and hooves	kg					
90	----Other	kg					
05.08							
0508.00.00.	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof		Free	Free	25%	Free	*
10	----Pearl shells and powders and waste thereof	-					*
	----Other shells, crushed or ground, for animal feed						
21	-----Oyster	kg					
29	-----Other	kg					
90	-----Coral and similar materials; other shells and cuttle-bone and powder and waste thereof	-					*
05.09							
0509.00.00.00	Natural sponges of animal origin	-	Free	Free	17.5%	Free	
05.10							
	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.						
0510.00.10.00	---Glands and other animal products, excluding animal urine, used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	-	Free	Free	Free	-	*

TABLE 5.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 05-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0510.00.90.	---Other		10.2%	10.2%	25%	6.5%
10	-----Animal urine used in the preparation of pharmaceutical products	-				
90	-----Other	-				
05.11	Animal products not elsewhere specified or Included; dead animals of Chapter 1 or 3, unfit for human consumption.					
0511.10.00.	-Bovine semen		Free	Free	Free	Free
10	-----Dairy	-				
90	-----Other	-				
	-Other animal products; dead animals of Chapter 1 or 3					*
0511.91.00.	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3		Free	Free	25%	Free
10	-----Roes for bait	kg				*
20	-----Roes for hatching	kg				*
	-----Fish, crustaceans, molluscs and other aquatic invertebrates, for bait					*
31	-----Herring	kg				
32	-----Mackerel	kg				
33	-----Squid	kg				
39	-----Other animals of Chapter 3, for bait	kg				*
90	-----Other	-				*
0511.99.00.	--Other animal products; dead animals of Chapter 1		Free	Free	10%	-
10	-----Meat waste and scrap for animal feed	kg				
20	-----Blood meal for animal feed	kg				
	-----Other					
91	-----Dried blood, edible	kg				*
92	-----Dried blood, inedible	kg				*
99	-----Other	kg				*

CHAPTER 5

APPENDIX

Chapter 5

**PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes.

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

- 2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 05- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
05.01							
0501.00.00	00	Human hair, unworked, whether or not washed or scoured; waste of human hair..	kg	Free	Free	Free	Free
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.					
0502.10.00		-Pigs', hogs' or boars' bristles and hair and waste thereof.....		Free	Free	20%	Free
	10	----Bristles and hair, not processed....	kg				
	20	----Bristles and hair, processed.....	kg				
	90	----Other.....	kg				
0502.90.00	00	-Other.....	kg	Free	Free	20%	Free
05.03							
0503.00		Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.					
0503.00.10	00	---When put up as a layer with support material.....	kg	22.5%	25%	55%	-
0503.00.90		---Other.....		Free	Free	20%	Free
	10	----Processed horsehair.....	kg				
	90	----Other.....	kg				
05.04							
0504.00.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.....		Free	Free	17.5%	-
		----Sausage casings :					
	11	-----Sheep.....	kg				
	12	-----Hog.....	kg				
	19	-----Other.....	kg				
	90	-----Other.....	kg				
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.					
0505.10.00		-Feathers of a kind used for stuffing; down.....		Free	Free	15%	Free
	10	----Feathers.....	kg				
	20	----Down.....	kg				
0505.90.00		-Other.....		Free	Free	Free	Free
	10	----Feathers.....	kg				
	20	----Quills.....	kg				
	90	----Other.....	-				
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.					

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 05- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0506.10.00	00	-Ossein and bones treated with acid.....	-	10.2%	10.2%	25%	6.5%
0506.90.00		-Other.....		7.8%	7.8%	25%	5%
	10	----Bone meal for animal feed.....	kg				
	90	----Other.....	kg				
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.					
0507.10.00	00	-Ivory; ivory powder and waste.....	-	Free	Free	Free	Free
0507.90.00		-Other.....		Free	Free	Free	Free
	10	----Horns and hooves.....	kg				
	90	----Other.....	kg				
05.08							
0508.00.00		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.....		Free	Free	25%	Free
	10	----Pearl shells.....	-				
		----Other shells, crushed or ground, for animal feed :					
	21	----Oyster.....	kg				
	29	----Other.....	kg				
	90	----Other.....	-				
05.09							
0509.00.00	00	Natural sponges of animal origin.....	-	Free	Free	17.5%	Free
05.10							
0510.00		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.					
0510.00.10	00	---Glands and other animal products, but not including animal urine, used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved....	-	Free	Free	Free	-
0510.00.90		---Other.....		10.2%	10.2%	25%	6.5%
	10	----Animal urine used in the preparation of pharmaceutical products.....	-				
	90	----Other.....	-				
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.					
0511.10.00		-Bovine semen.....	-	Free	Free	Free	Free
	10	----Dairy.....	-				
	90	----Other.....	-				

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 05- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0511.91.00		-Other : --Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3.....					
	10	----Roes for bait.....	kg	5%	5%	25%	3%
	20	----Fish eggs and milt for hatching....	kg				
		----Fish, crustaceans, molluscs or other aquatic invertebrates for bait :					
	31	-----Herring.....	kg				
	32	-----Mackerel.....	kg				
	33	-----Squid.....	kg				
	39	-----Other.....	kg				
	90	-----Other.....	-				
0511.99.00		--Other.....		Free	Free	10%	-
	10	----Meat waste and scrap for animal feed.....	kg				
	20	----Blood meal for animal feed.....	kg				
		----Other :					
	91	-----Edible dried blood.....	kg				
	92	-----Inedible dried blood.....	kg				
	99	-----Other.....	kg				

SECTION II

VEGETABLE PRODUCTS

Section II

VEGETABLE PRODUCTS

Legal Note.

*

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Section II

VEGETABLE PRODUCTS

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

REPORTS FOR
CHAPTERS 6 TO 14

CHAPTER 6

Live Trees and Other Plants, Bulbs, Roots and the Like, Cut Flowers and Ornamental Foliage

A. Introduction

Chapter 6 covers all live plants including their respective bulbs, roots, corms, crowns and slips whether dormant, in growth or in flower. Also covered by Chapter 6 are such products as cut flowers, flower bulbs, foliage, grasses, mosses and lichens when used for bouquets or ornamental purposes. Among the products excluded from this Chapter are seeds and fruits as well as certain tubers and bulbs (e.g., potatoes, onions) for which it is not possible to distinguish between kinds used as food and those for planting.

The 38 Customs Tariff items which are covered, in whole or in part, in HS Chapter 6 are enumerated below:

- 2400-1 Chicory roots, raw or green, with or without leaves
- 7620-1 Annatto seed and mushroom spawn
- * 7801-1 Palms, ferns, rubber plants (Ficus), cannas, ...
- * 7802-1 Gladiolus corms, n.o.p.
- * 7803-1 Hydrangeas and other pot-grown plants, ... n.o.p.
- * 7804-1 Hydrangeas and ... for use by florists ... for growing on purposes ...
- * 7805-1 Rosebushes for use by florists ... in the production of cutflowers
- * 7806-1 Plant bulbs other than those of genus narcissus
- * 7810-1 Cactuses; grafted, cuttings, grafted cuttings ...
- * 7850-1 Laurel foliage and holly foliage, natural or preserved, ...
- * 7910-1 Orchids, natural, cut, whether in designs or bouquets or not
- * 7915-1 Flowers and foliage, natural, cut, ...
- 7920-1 Trees, being seedling stock for grafting ...
- * 7925-1 Mulberry trees, cuttings, roots and buds for sericultural purposes
- * 7935-1 Rose stock, including buds and scions ...
- * 7940-1 Multiflora rosebushes
- * 7945-1 Rosebushes, n.o.p.
- 8000-1 Trees, n.o.p., and teasels
- Trees, n.o.p., namely:
- * 8101-1 Apple
- * 8102-1 Plum and cherry
- * 8103-1 Pear, apricot, and quince
- * 8104-1 Peach, including June buds
- * 8200-1 Sweet potato plants
- * 8205-1 Grape vines, gooseberry and currant bushes or roots
- * 8210-1 Raspberry, loganberry and blackberry bushes or roots
- * 8215-1 Rhubarb roots
- * 8220-1 Asparagus roots
- * 8225-1 Strawberry plants
- * 8230-1 Nut trees, including grafted stock ...

* Indicates that goods under the present tariff item are classified only to this Chapter.

- * 8235-1 Trees, shrubs, vines, plants ... n.o.p.
- * 8240-1 Highbush blueberry plants, roots and cuttings ...
Seedlings for replanting:
- * 8801-1 Cabbage
- * 8802-1 Cauliflower
- * 8803-1 Onion
- 20600-1 Dragon's blood; ... fuller's earth ... litmus ... lichens; musk ...
- 54005-1 Grasses, seaweed, mosses and vegetable fibres ...
- *64000-1 Palm leaf, unmanufactured
- 71100-1 All goods not enumerated in this schedule ... not free of duty

All recommendations made respecting this Chapter are listed in Table 6.1. Immediately following in Table 6.2 is the amended draft schedule of HS Chapter 6 incorporating these recommendations.

B. Recommendations Made by the Board

Several representations specific to this Chapter were made by the Canadian Horticultural Council (CHC). The following recommendations put forward by the Board are in response to the CHC submission.

As requested by the CHC, the Board recommends that, for statistical purposes, an additional HS item, 0603.10.90.30, be inserted for cut chrysanthemums.

Further, as noted by the CHC, the draft HS schedule contains an error, subsequently corrected by corrigenda, pertaining to the MFN rate of Free for HS item 0601.20.19, "other bulbs". The Board recommends that a revision be made to reflect the proper MFN rate of 10%.

The Board concludes, also, that the inclusion of the end-use provision of present tariff item 7804-1 in the draft schedule's main body would be too cumbersome and therefore recommends that it continue to be provided for in the Supplementary Annex. In order to accord the existing wording with that of the draft HS schedule the Board recommends the following nomenclature: "Products of heading no. 06.01 and subheading no. 0602.99 for use by florists or nurserymen for bona fide forcing purposes or growing on prior to disposal." As at present, the rate of Free would apply. Furthermore, the Board recommends that notes defining the terms "forcing" and "growing on" be added to the Supplementary Annex, as requested by the CHC.

Finally, it is recommended that a definition of "for propagation" be included as a Canadian Legal Note to Chapter 6.

The Board did not accept the CHC suggestion to delete draft tariff item 0601.20.22.00 (*Gladiolus*) because, contrary to the CHC's opinion, there has been trade in *gladiolus* corms in growth or in flower as provided for in subheading 0601.20.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 6.1: BOARD RECOMMENDATIONSChapter 6 - Live Trees and Other Plants; Bulbs,
Roots and the Like; Cut Flowers and Ornamental Foliage

In order to assure the proper administration of tariff item No. 0602.99.91, the following Canadian Legal Note is recommended:

"Tariff item No. 0602.99.91 "for propagation purposes" covers only products imported for the explicit purpose of producing cuttings, buds, scions, seeds, etc. or for having grafting, layering, etc. operations performed on them."

"Le numéro tarifaire 0602.99.91 "pour le bouturage" couvre seulement les produits importés dans le but formel de produire des boutures, des boutons, des scions, des graines, etc. ou de subir eux-mêmes des greffes, du marcottage, etc."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0601.10.19	----Other bulbs Autres bulbes				3
0601.10.90	Renumber 0601.10.20 (including subheadings) ---Tubers, tuberous roots, corms, crowns and rhizomes . Oignons, tubucules, racines tubéreuses, griffes et rhizomes				3
0601.10.91	Renumber 0601.10.21				4
0601.10.91.90	Renumber 0601.10.21.20 -----Cannas and paeonias Cannas et pivoines				3
0601.10.92.00	Renumber 0601.10.22.00				4
0601.10.93.00	Renumber 0601.10.23.00 ----Griffes de rhubarbe et griffes d'asperges				4
0601.10.99	Renumber 0601.10.29 ----Other tubers, tuberous roots, corms, crowns, and rhizomes Autres oignons, tubercules, racines tubéreuses, griffes et rhizomes				4

TABLE 6.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0601.20.19	----Other bulbs Autres bulbes		10%		3, 6
0601.20.90	ReNUMBER 0601.20.20 (including subheadings) ---Tubers, tuberous roots, corms, crowns and rhizomes; chicory plants and roots Oignons, tubercules, racines tubéreuses, griffes et rhizomes; plants, plantes et racines de chicorée:				3
0601.20.91	ReNUMBER 0601.20.21.				4
0601.20.91.90	ReNUMBER 0601.20.21.20 -----Cannas and paeonias Cannas et pivoines				3
0601.20.92.00	ReNUMBER 0601.20.22.00				4
0601.20.93.00	ReNUMBER 0601.20.23.00				4
0601.20.99	ReNUMBER 0601.20.29 ----Other tubers, tuberous roots, corms, crowns and rhizomes Autres oignons, tubercules, racines tubéreuses, griffes et rhizomes				4
0602.10.00.10	-----Fruit or nut				2
0602.20.00.10	-----Fruit or nut trees				2
0602.20.00.19	-----Other fruit or nut trees . Autres arbres fruitiers				3
0602.20.00.90	-----Other shrubs and bushes . . Autres arbustes, arbris- seaux et buissons				3
0602.90	-Other live plants; mushroom spawn Autres plantes vivantes; blanc de champignons				3
0602.99	--Other live plants Autres plantes vivantes				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0602.99.10	---Ferns (excluding tuberous rooted ferns), rubber plants (ficus), pot grown lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings, strawberry plants and grape vines				2
	Fougères (à l'exclusion des fougères à racines tubéreuses), caoutchoutiers (ficus), lilas en pots, araucarias, lauriers, cactus, arbres, cardères, plants de patates douces, plants de choux à repiquer, plants de choux-fleurs à repiquer, plants d'oignons à repiquer, fraisiers et vignes de raisins				
0602.99.90	---Other live plants				3
	Autres plantes vivantes				
0602.99.99	----Other than for propagation purposes				3
	Autres que pour le bouturage				
0603.10.90	---Other cut flowers and flower buds				3
	Autres fleurs et boutons de fleurs, coupés				
0603.10.90.30	New class				
	-----Cut chrysanthemums				5
	Chrysanthèmes coupés				
0603.90.00.00	-Dried, dyed, bleached, impregnated or otherwise prepared .				3
	Séchés, blanchis, teints, imprégnés ou autrement préparés				
0604.90	-Foliage, branches and other parts of plants and grasses . .				3
	Feuillages, feuilles, rameaux et autres parties de plantes et herbes				

TABLE 6.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0604.91.10	Delete the comma after "leaf"				2
0604.91.10.90	Renumber 0604.91.10.20 -----Grasses and palm leaf . . . Herbes et feuilles de palmier				4
0604.91.90	---Other fresh foliage, branches and parts of plants Autres feuillages, feuilles, rameaux et parties fraîches de plantes				3
0604.99	--Dried, dyed, bleached, impre- gnated or otherwise prepared Séchés, blanchis, teints, imprégnés ou autrement préparés				3
0604.99.90.00	---Other foliage, branches and parts of plants Autres feuillages, feuilles, rameaux et parties fraîches de plantes				3

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;
CUT FLOWERS AND ORNAMENTAL FOLIAGE

Legal Notes.

*

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

Canadian Legal Note.

*

1. Tariff item No. 0602.99.91 "for propagation purposes" covers only products imported for the explicit purpose of producing cuttings, buds, scions, seeds, etc. or for having grafting, layering, etc. operations performed on them.

TABLE 6.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 06-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.					
0601.10	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant					
0601.10.11.	----Bulbs					
10	----Of the genus narcissus	-	Free	10%	20%	-
90	----Daffodil	-				
0601.10.19.	----Other	-				
10	----Other bulbs	-	Free	Free	20%	-
20	----Hyacinth	-				*
90	----Tulip	-				
	----Other	-				*
0601.10.21.	----Tubers, tuberous roots, corms, crowns and rhizomes					
10	----Tuberous roots of cannas, dahlias and paeonias	-	Free	Free	20%	-
20	----Dahlia	-				*
0601.10.22.00	----Cannas and paeonias	-				*
0601.10.23.00	----Gladiolus corms	-	12.5%	12.5%	25%	*
0601.10.29.	----Rhubarb crowns and asparagus crowns	-	Free	Free	1¢ each	*
10	----Other tubers, tuberous roots, corms, crowns and rhizomes	-	Free	10%	20%	-
20	----Iris	-				*
90	----Begonia	-				
	----Other	-				
0601.20	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots					
0601.20.11.	----Bulbs					
10	----Of the genus narcissus	-	Free	10%	20%	-
90	----Daffodil	-				
0601.20.19.	----Other	-				
10	----Other bulbs	-	Free	10%	20%	-
20	----Hyacinth	-				*
90	----Tulip	-				
	----Other	-				*
0601.20.21.	----Tubers, tuberous roots, corms, crowns and rhizomes; chicory plants and roots					
10	----Tuberous roots of cannas, dahlias and paeonias	-	Free	Free	20%	-
20	----Dahlia	-				*
0601.20.22.00	----Cannas and paeonias	-				*
0601.20.23.00	----Gladiolus	-	12.5%	12.5%	25%	*
0601.20.29.	----Chicory plants and roots	-	Free	Free	6.61¢/kg	*
10	----Other tubers, tuberous roots, corms, crowns and rhizomes	-	Free	10%	20%	-
20	----Iris	-				*
90	----Begonia	-				
	----Other	-				
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.					
0602.10.00.	-Unrooted cuttings and slips	-	Free	Free	30%	-
10	----Fruit or nut	-				*
90	----Other	-				

TABLE 6.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 06-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0602.20.00.	-Edible fruit or nut trees, shrubs and bushes, grafted or not		Free	Free	30%	-
	----Fruit or nut trees					*
11	----Seedling stock for grafting	-				
12	----Palm trees	-				*
19	----Other fruit or nut trees	No.				*
20	----Raspberry bushes	No.				*
90	----Other shrubs and bushes	-				*
0602.30.00.00	-Rhododendrons and azaleas, grafted or not	-	Free	Free	20%	-
0602.40	-Roses, grafted or not					
0602.40.10.00	---Multiflora rosebushes	No.	10%	10%	30%	-
0602.40.90.00	---Other	No.	Free	Free	7% each	-
0602.91.00.00	-Other live plants; mushroom spawn					*
0602.99	---Mushroom spawn	kg	Free	Free	Free	-
0602.99.10.	---Other live plants					*
	----Ferns (excluding tuberous rooted ferns), rubber plants (ficus), pot grown liliacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings, strawberry plants and grape vines		Free	Free	30%	-
10	----Trees	-				*
20	----Cacti	-				*
30	----Strawberry plants	No.				*
40	----Grape vines	No.				*
90	----Other	-				*
0602.99.91.	---Other live plants					*
10	----For propagation purposes	No.	Free	Free	30%	-
90	----Vines	-				*
0602.99.99.	----Other	-				*
10	----Other than for propagation purposes	No.	Free	10%	20%	-
90	----Vines	-				*
	----Other	-				*
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0603.10	-Fresh					
0603.10.10.00	---Orchids	-	Free	25%	40%	Free
0603.10.90.	---Other cut flowers and flower buds	doz	Free	12.5%	40%	-
10	----Cut roses	doz				*
20	----Cut carnations	doz				*
30	----Cut chrysanthemums	doz				*
90	----Other	-				*
0603.90.00.00	-Dried, dyed, bleached, impregnated or otherwise prepared	-	Free	12.5%	40%	-

TABLE 6.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 06-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0604.10.00.00	-Mosses and lichens	-	Free	Free	17.5%	Free
	-Foliage, branches and other parts of plants and grasses					*
0604.91	--Fresh					
0604.91.10.	---Grasses, palm leaf and Christmas trees	-	Free	Free	Free	Free
10	----Christmas trees	-				*
20	----Grasses and palm leaf	-				*
0604.91.90.00	---Other fresh foliage, branches and parts of plants	-	Free	12.5%	40%	-
0604.99	--Dried, dyed, bleached, impregnated or otherwise prepared					*
0604.99.10.00	---Grasses and palm leaf	-	Free	Free	Free	Free
0604.99.90.00	---Other foliage, branches and parts of plants	-	Free	12.5%	40%	-

CHAPTER 6

APPENDIX

Chapter 6

**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;
CUT FLOWERS AND ORNAMENTAL FOLIAGE**

Notes.

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 06- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.					
0601.10		-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant					
0601.10.11		---Bulbs :		Free	10%	20%	-
10		----Of the genus narcissus.....	-				
90		----Daffodil.....	-				
0601.10.19		----Other.....	-	Free	Free	20%	-
10		----Hyacinth.....	-				
20		----Tulip.....	Doz				
90		----Other.....	-				
0601.10.91		---Tuberous roots of cannas, dahlias and paeonias.....		Free	Free	20%	-
10		----Dahlia.....	-				
90		----Other.....	-				
0601.10.92	00	---Gladiolus corms.....	Doz	12.5%	12.5%	25%	-
0601.10.93	00	---Rhubarb crowns and asparagus crowns.....	No	Free	Free	1¢	-
0601.10.99		---Other.....		Free	10%	20%	-
10		----Iris.....	-				
20		----Begonia.....	-				
90		----Other.....	-				
0601.20		-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots					
0601.20.11		---Bulbs :		Free	10%	20%	-
10		----Of the genus narcissus.....	-				
90		----Daffodil.....	-				
0601.20.19		----Other.....	-	Free	Free	20%	-
10		----Hyacinth.....	-				
20		----Tulip.....	Doz				
90		----Other.....	-				
0601.20.91		---Tuberous roots of cannas, dahlias and paeonias.....		Free	Free	20%	-
10		----Dahlia.....	-				
90		----Other.....	-				
0601.20.92	00	---Gladiolus.....	Doz	12.5%	12.5%	25%	-
0601.20.93	00	---Chicory plants and roots.....	kg	Free	Free	6.61¢	-
0601.20.99		---Other.....		Free	10%	20%	-
10		----Iris.....	-				
20		----Begonia.....	-				
90		----Other.....	-				
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.					
0602.10.00		-Unrooted cuttings and slips.....		Free	Free	30%	-
10		----Fruit and nut.....	-				
90		----Other.....	-				
0602.20.00		-Edible fruit or nut trees, shrubs and bushes, grafted or not.....		Free	Free	30%	-
		----Fruit trees :					
11		-----Seedling stock for grafting.....	-				
12		-----Palm trees.....	-				
19		-----Other.....	No				
20		-----Raspberry bushes.....	No				
90		-----Other.....	-				

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 06- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0602.30.00	00	-Rhododendrons and azaleas, grafted or not.....	-	Free	Free	20%	-
0602.40		-Roses, grafted or not.....					
0602.40.10	00	---Multiflora rosebushes.....	No	10%	10%	30%	-
0602.40.90	00	---Other.....	No	Free	Free	7%	-
		-Other :					
0602.91.00	00	--Mushroom spawn.....	kg	Free	Free	Free	-
0602.99		--Other.....					
0602.99.10		---Ferns (not including tuberous rooted ferns), rubber plants (ficus), pot grown lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings, strawberry plants, and grape vines.....		Free	Free	30%	-
	10	----Trees.....	-				
	20	----Cacti.....	-				
	30	----Strawberry plants.....	No				
	40	----Grape vines.....	No				
	90	----Other.....	-				
		-Other :					
0602.99.91		---For propagation purposes.....		Free	Free	30%	-
	10	----Vines.....	No				
	90	----Other.....	-				
0602.99.99		-Other.....		Free	10%	20%	-
	10	---Vines.....	No				
	90	---Other.....	-				
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0603.10		-Fresh.....					
0603.10.10	00	---Orchids.....	-	Free	25%	40%	Free
0603.10.90		---Other.....		Free	12.5%	40%	-
	10	----Cut roses.....	Doz				
	20	----Cut carnations.....	Doz				
	90	----Other.....	-				
0603.90.00	00	-Other.....	-	Free	12.5%	40%	-
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0604.10.00	00	-Mosses and lichens.....	-	Free	Free	17.5%	Free
		-Other :					
0604.91		--Fresh.....					
0604.91.10		---Grasses, palm leaf, and Christmas trees.....		Free	Free	Free	Free
	10	----Christmas trees.....	-				
	90	----Other.....	-				
0604.91.90	00	---Other.....	-	Free	12.5%	40%	-
0604.99		--Other.....					
0604.99.10	00	---Grasses and palm leaf.....	-	Free	Free	Free	Free
0604.99.90	00	---Other.....	-	Free	12.5%	40%	-

CHAPTER 7

Edible Vegetables and Certain Roots and Tubers

A. Introduction

Chapter 7 of the Harmonized System covers vegetables, whether fresh, chilled, frozen (uncooked or cooked by steaming or boiling in water), provisionally preserved or dried (including dehydrated, evaporated or freeze-dried). This Chapter also includes certain tubers and roots with a high starch or inulin content. Among the products excluded are vegetables in a state not mentioned above (such as flour and meal of dried leguminous vegetables or flour, meal and flakes of potatoes), chicory plants and roots, edible seaweed, and beet or carrot tops.

This Chapter covers, in whole or in part, the 80 existing Customs Tariff items enumerated below:

- * 3940-1 Arrowroot
- * 4710-1 Lima and Madagascar beans, dried
- * 4715-1 Red Kidney beans, dried
- * 4725-1 Beans, n.o.p.
- * 4725-2 Beans, n.o.p., not including white pea (navy) beans (temp., exp. 1982)
- * 4730-1 White pea (navy) beans
- * 4800-1 Peas, n.o.p., and lentils, whole or split
- 6400-1 Sago and tapioca
- * 7120-1 Seed potatoes for propagating purposes ...
- * 7500-1 Snap bean seed
- 7610-1 Root, garden and other seeds, n.o.p., ... (pkgs. over 1 lb.)
- 7615-1 Seeds, namely: Field, root, garden ... (pkgs, less than 1 lb.)
- * 7615-2 Seed peas and seed beans (New Zealand)
- * 8305-1 Potatoes, in their natural state, n.o.p.
- * 8400-1 Onion sets ...
- 8510-1 Truffles, fresh, dried or otherwise preserved
- Vegetables, fresh, in their natural state ...:
- * 8701-1 Asparagus, n.o.p.
- * 8702-1 Asparagus for processing
- * 8703-1 Beans, snap, n.o.p.
- * 8704-1 Beans, snap, for processing
- * 8705-1 Beets, n.o.p.
- * 8706-1 Beets for processing
- * 8707-1 Broccoli, n.o.p.
- * 8708-1 Broccoli for processing
- * 8709-1 Brussel sprouts
- * 8710-1 Cabbage, n.o.p.
- * 8711-1 Cabbage, Chinese, or Chinese lettuce
- * 8712-1 Carrots, n.o.p.
- * 8713-1 Carrots, baby, not exceeding 4 1/2 inches in length
- * 8714-1 Cauliflower
- * 8715-1 Celery

* Indicates that goods under the present tariff item are classified only to this Chapter.

- * 8716-1 Corn-on-the-cob
- * 8717-1 Cucumbers, n.o.p.
- * 8718-1 Cucumbers for processing
- * 8719-1 Eggplant
- * 8720-1 Escarole, endive and chicory
- * 8721-1 Garlic
- * 8722-1 Horseradish
- * 8723-1 Leeks
- * 8724-1 Lettuce
- * 8725-1 Mushrooms, n.o.p.
- * 8726-1 Mushrooms for processing
- * 8727-1 Onions and shallots, green
- * 8728-1 Onions, Spanish-type, for processing
- * 8729-1 Onions and shallots, n.o.p.
- * 8730-1 Parsley
- * 8731-1 Parsnip
- * 8732-1 Peas, green, n.o.p.
- * 8733-1 Peas, green ... for processing
- * 8734-1 Peppers, including pimentos
- * 8737-1 Radishes
- * 8738-1 Rhubarb
- * 8739-1 Spinach
- * 8740-1 Squashes of all kinds, ...
- * 8741-1 Sweet potatoes and yams
- * 8742-1 Tomatoes, n.o.p.
- * 8743-1 Tomatoes for processing
- 8744-1 Turnips and rutabagas
- * 8745-1 Watercress and other cresses
- * 8746-1 Witloof
- * 8747-1 N.o.p.: Of a class or kind grown in Canada
- * 8748-1 N.o.p.: Of a class or kind not grown in Canada
- 8950-1 Sweet potatoes, processed or preserved in any manner
- Vegetables, frozen:
- 9001-1 Asparagus
- 9002-1 Baby carrots
- 9003-1 Broccoli
- 9004-1 Brussel sprouts
- 9005-1 Cauliflower
- 9006-1 Spinach
- 9007-1 Of a class or kind not grown in Canada
- 9008-1 N.o.p. vegetables
- 9015-1 Vegetables, ... (processed) for the manufacture of soups ...
- 9020-1 Vegetables, pickled or preserved in salt, ...
- Potatoes, processed, ... whether or not in air-tight cans ...:
- 9035-1 Frozen
- 9037-1 N.o.p.

* Indicates that goods under the present tariff item are classified only to this Chapter.

- 9040-1 Dried herbs ...: Basil, bay laurel, marjoram, mint ... thyme
 Mushrooms, processed, ... whether or not in air-tight cans ...:
- * 9060-1 Dried
 - 9061-1 N.o.p.
 - 10510-1 Olives, ripe, in brine
 - 10515-1 Olives, sulphured or in brine, not bottled
 - *20505-1 Cassava root, unground

B. Recommendations Made by the Board

Submissions specific to Chapter 7 were presented only by the Canadian Food Processors Association (CFPA) and The Canadian Horticultural Council (CHC) and these will be treated jointly because of commonality of the interests in these submissions. The concerns the briefs expressed about unilateral rate changes, the methodology of the proposed conversion and the validity of the HS classification structure, considered outside its terms of reference, were not addressed by the Board.

The CHC and CFPA expressed concern that the existing provision, permitting the splitting of the length of time that certain vegetables are dutiable into two periods, was missing from the draft HS schedule and asked for the restitution of the provision. In addition, they requested a reformulation of the wording providing for the seasonal dutiable period or periods. The Board concurs with the proposed changes to the draft schedule and so recommends. The draft tariff items affected by these recommendations can be found at the beginning of Table 7.1.

Another problem noted by the CHC dealt with the ambiguous treatment in the draft schedule of "chinese cabbage or chinese lettuce" of current tariff item 8711-1. This product is dutiable for 30 weeks at a rate of 2.76¢/kg. but not less than 15%. Inasmuch as there is not a separate provision in the draft schedule for this vegetable it could be covered by HS tariff line 0704.90.11.00 if considered to be a cabbage or under tariff line 0705.19.10.00 if deemed to be a lettuce. Although classification in either, or possibly both, places would not affect the present rate of duty, it would change the seasonal dutiable period. The CHC requested that the present tariff treatment be restored. The Board concluded that such action would be desirable. It is therefore recommended that a separate tariff line 0704.90.20 "Cabbage Chinese (brassica rapa, peekinensis) or Chinese Lettuce" be added to the draft schedule, with a dutiable period of 30 weeks and a rate of duty of 2.76¢/kg., but not less than 15%.

With respect to rates of duty, the CHC and the CFPA objected to the changes in the draft schedule for frozen vegetables of a class or kind grown in Canada as provided for in draft tariff line 0710.80.11. The draft as received carried an MFN rate of 15% arrived at by calculating the trade

* Indicates that goods under the present tariff item are classified only to this Chapter.

weighted average of the present applicable rates. This rate was subsequently adjusted to 17%. The CHC and CFPA proposed the restoration of the present rates of duty for the frozen vegetables currently individually named. Inasmuch as this could be achieved by converting statistical lines already present in the draft schedule into tariff lines, and, would therefore, not add to the schedule's complexity, the Board recommends that this be done.

The Board also recommends, at the request of the CFPA, that the rate for kidney beans used for other than seed at 3.31¢/kg., under 0713.33.90.90 of the draft schedule, be restored to 2.21¢/kg., its current rate under item 4715-1.

As mentioned previously the Board has accepted the suggestion to delete those tariff lines in the draft schedule where the dutiable status is determined by whether or not vegetables are of a class or kind grown in Canada and, instead, to name the indigenous and non-indigenous vegetables. This involves changes in nomenclature and structure of the draft schedule under subheadings 0708.20, 0708.90, 0709.90, 0710.29 and 0710.80.

The Board's own analysis revealed that the existing provision concerning the definition of seed potatoes was missing from the draft HS schedule under subheading 0701.10. The Board concluded that the retention of this clarification would be desirable and recommends that a Canadian Legal Note be added to the Chapter Notes.

In order to bring all matters affecting the amount or rate of duty payable together in the draft schedule proper the Board also recommends that Supplementary Notes 1 and 2, governing the inclusion of the weight of the package in the weight for duty and of the additional duty for retail-packed vegetables, be moved from the Chapter Notes to the schedule itself.

Other nomenclature changes recommended by the Board are listed in Table 7.1. The revised draft Chapter is presented in Table 7.2.

TABLE 7.1: BOARD RECOMMENDATIONSChapter 7 - Edible Vegetables and Certain Roots and Tubers

To align the French texts on those of the International Convention, it is recommended that the Legal Notes be amended as follows:

Note 3, first line, amend "... tous les légumes ..."

Note 3(c), close brackets after "11.05"

It is recommended that the Supplementary Notes be deleted and that the considerations therein be introduced in the tariff schedule proper as follows:

Insert footnote code 1 for each tariff line under the headings listed in Supplementary Note 1 and add the following footnote at the bottom of pages:

"Include the weight of the retail package in the weight for duty."

"Inclure le poids de l'emballage pour la vente au détail dans le poids pour le droit."

Create a new tariff line for each tariff class listed in Supplementary Note 2.

To assure that subheading No. 0701.10.00.00 is properly administered, the following Canadian Legal Note is recommended:

"For the purposes of subheading 0701.10.00.00, the expression "seed potatoes" covers only potatoes certified by the proper authority of the state or district in which the potatoes were grown that they have been grown and approved especially for use as seed in accordance with the official rules and regulations of the government of the country of production."

"Aux fins du n° 0701.10.00.00, l'expression "de semence" couvre seulement les pommes de terre certifiées par les autorités compétentes de l'Etat ou de la région où les pommes de terres ont été produites qu'elles ont été produites et agréées surtout comme semence conformément aux règlements officiels du gouvernement du pays de production."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0702.00.91.00	"Imported in any 12 month period				
0703.10.21.00	ending the 31st of March, not				
0703.10.31.00	exceeding X weeks (which may be				
0703.10.91.00	divided into two separate				
0704.10.11.00	periods), as specified by the				
0704.10.91.00	Minister"				2

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0704.20.10.00	"Importés(es) au cours d'une				
0704.90.11.00	période de 12 mois se terminant				
0705.11.10.00	le 31 mars, n'excédant pas X				
0705.19.10.00	semaines (qui peuvent se diviser				
0706.10.11.00	en deux périodes distinctes),				
0706.10.21.00	tel que spécifié par le				
0706.90.21.00	Ministre"				
0706.90.41.00					
0707.00.91.00	Note: text in brackets				
0708.10.91.00	as required				
0708.20.21.00					
0709.20.91.00					
0709.40.10.00					
0709.60.10.00					
0709.90.11.00					
0709.90.21.00					
0709.90.31.00					
0702.00.90	---Other than for processing . . Autre que pour la transfor- mation				3
0702.00.99.00	Renumber 0702.00.92.00				
	----Imported during other				
	periods				3
	Importées au cours d'autres				
	périodes				
07.03	Oignons, échalottes, aulx (ails), poireaux et autres légumes alliacés, à l'état frais ou réfrigéré				4
0703.10.29.00	Renumber 0703.10.22.00				
	----Imported during other				
	periods				3
	Importés au cours d'autres				
	périodes				
0703.10.39.00	Renumber 0702.00.32.00				
	----Imported during other				
	periods				3
	Importés au cours d'autres				
	périodes				
0703.10.90	---Other onions and shallots . . Autres oignons et échalotes				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0703.10.99.00	Renumber 0703.10.92.00 ----Imported during other periods Importés au cours d'autres périodes				3
0703.20.00.00	--Aulx (ails)				2
0703.90.00.90	-----Other alliaceous vegetables Autres légumes alliacés				3
0704.10.10	Delete this class				4
0704.10.11.00	Renumber 0704.10.10 and delete the rate of duty				4
0704.10.11.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	2.21¢ /kg but not less than 5%, plus 5%	-	6
0704.10.12.00	New class ----In packages of a weight ex- ceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0704.10.19.00	Renumber 0704.10.20.00 ---Imported during other periods Importés au cours d'autres périodes				3
0704.10.20.00	Renumber 0704.90.30.00 ---Broccoli for processing . . . Brocolis, pour la transfor- mation				2
0704.10.90	Renumber 0704.90.40 ---Broccoli, other than for processing Brocolis, autres que pour la transformation				2

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0704.10.91.00	ReNUMBER 0704.90.41.00				4
0704.10.99.00	ReNUMBER 0704.90.42.00 ----Imported during other periods Importés au cours d'autres périodes				3, 4
0704.20.10.00	Delete the rate of duty				4
0704.20.11.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	6.61¢ /kg but not less than 12.5%, plus 5%	-	6
0704.20.12.00	New class ----In packages of a weight ex- ceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0704.20.90.00	ReNUMBER 0704.20.20.00 ---Imported during other periods Importés au cours d'autres périodes				3
0704.90	-Other edible brassicas Autres produits comestibles du genre Brassica				3
0704.90.10	---Cabbage (brassica oleracea, capitata) Choux (brassica oleracea, capitata)				4
0704.90.19.00	ReNUMBER 0704.90.12.00 ----Imported during other periods Importés au cours d'autres périodes				3

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0704.90.20	New class ---Cabbage, Chinese (brassica rapa, pekinensis) Choux de Chine (brassica rapa, pekinensis)				4
0704.90.21.00	New class ----Imported in any 12 month period ending the 31st of March, not exceeding 30 weeks which may be divided into two separate periods, as specified by the Minister	Free	2.76¢ /kg but not less than 15%	-	6
0704.90.22.00	New class ----Imported during other periods Importés au cours d'autres périodes	Free	Free	-	6
0704.90.90	---Other edible brassicas . . . Autres produits comestibles du genre Brassica				3
07.05	Insert a comma before "fresh"				2
0705.11.10.00	Delete the rate of duty				4
0705.11.11.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	2.76¢ /kg but not less than 15%, plus 5%	-	6
0705.11.12.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0705.11.90.00	Renumber 0705.11.20.00 ---Imported during other periods Importées au cours d'autres périodes				3
0705.19	--Other lettuce Autres laitues				3
0705.19.10.00	Delete the rate of duty				4
0705.19.11.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	2.76¢ /kg but not less than 15%, plus 5%	-	6
0705.19.12.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0705.19.90.00	Renumber 0705.19.20.00 ---Imported during other periods Importées au cours d'autres périodes				3
0705.29.00.00	--Other chicory Autres chicorées				3
0706.10.10	---Baby carrots (carrots not exceeding 11 cm in length) imported in any 12 month... Jeunes carottes (carottes d'une longueur n'excédant pas 11 cm) importées au cours d'une période...				4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0706.10.11.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	2.21¢ /kg but not less than 5%, plus 5%	-	6
0706.10.12.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0706.10.19.00	Delete this class				4
0706.10.20	Delete this class				4
0706.10.21.00	ReNUMBER 0706.10.20 and delete the rate of duty ---Other carrots imported in any 12 month period... . . . Autres carottes importées au cours d'une période...				4
0706.10.21.00	----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	1.10¢ /kg plus 5%	-	6
0706.10.22.00	----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0706.10.29.00	ReNUMBER 0706.10.30.00 ---Baby carrots and other carrots, imported during other periods Jeunes carottes et autres carottes, importées au cours d'autres périodes				3

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0706.10.30.10	New class -----Baby carrots Jeunes carottes				4
0706.10.30.90	New class -----Other carrots Autres carottes				4
0706.10.30.00	Renumber 0706.10.40.00				4
0706.90	-Other edible roots Autres racines comestibles				3
0706.90.20	---Beets, other than for pro- cessing, imported in any 12 month period... Betteraves, autres que pour la transformation, importées au cours d'une période...				4
0706.90.21.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	2.21¢ /kg but not less than 10%, plus 5%	-	6
0706.90.22.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0706.90.29.00	Renumber 0706.90.30.00 ---Beets, other than for pro- cessing, imported during other periods Betteraves, autres que pour la transformation, importées au cours d'autres périodes				3
0706.90.30.00	Renumber 0706.90.40.00				4
0706.90.40	Renumber 0706.90.50				4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0706.90.41.00	Renumber 0706.90.51.00				4
0706.90.49.00	Renumber 0706.90.52.00 ----Imported during other periods Importés au cours d'autres périodes				4
0706.90.90	---Other edible roots Autres racines comestibles				3
0706.90.90.30	New class -----Malanga Malanga				4
0707.00.90	---Other than for processing . . Autres que pour la transfor- mation				3
0707.00.99.00	Renumber 0707.00.92.00 ----Imported during other periods Importés au cours d'autres périodes				3
0708.10.90	Renumber 0708.10.20 ---Other than for processing . . Autres que pour la transfor- mation				3
0708.10.91.00	Renumber 0708.10.21.00				4
0708.10.99.00	Renumber 0708.10.22.00 ----Imported during other periods Importés au cours d'autres périodes				4
0708.20.20	---Beans, snap, other than for processing, imported in any 12 month period... Haricots, mange-tout, autres que pour la transformation, importés au cours d'une période...				4

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0708.20.21.00	----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	4.41¢ /kg but not less than 10%, plus 5%	-	6
0708.20.22.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0708.20.29.00	Renumber 0708.20.30.00 ---Beans, snap, imported during other periods Haricots, mange-tout, im- portés au cours d'autres périodes				3
0708.20.90	---Other beans (Vigna spp., Phaseolus spp.) Autres haricots (Vigna spp., Phaseolus spp.)				3
0708.20.91	Renumber 0708.20.99 ----Lima beans, bean sprouts, mung beans and other beans Haricots de Lima, germes de haricots, haricots mungo et autres haricots				4
0708.20.91.10	Renumber 0708.20.99.10				4
0708.20.91.90	Renumber 0708.20.99.90				4
0708.20.99.00	Renumber 0708.20.91.00 ----Small red (adzuki) beans . . Haricots petits rouges (adzuki)				4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0708.90.10.00	---Chick peas (garbanzo beans), lupini beans, pigeon peas (Congo peas, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds . Pois chiches, pois lupin, pois cajan, pois "catjang", pois "no-eye", pois "Angola" et graines de guarée				4
0708.90.90.00	---Lucerne (alfalfa) sprouts, broad beans, lentils and other leguminous vegetables Germe de Luzerne, fèves des marais, lentilles et autres légumes à cosse				4
0709.20.90	---Other than for processing . . Autres que pour la transfor- mation				3
0709.20.99.00	ReNUMBER 0709.20.92.00 ----Imported during other periods Importées au cours d'autres périodes				3
0709.40.10.00	Delete the rate of duty				4
0709.40.11.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	4.41¢ /kg but not less than 15%, plus 5%	-	6
0709.40.12.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6
0709.40.90.00	ReNUMBER 0709.40.20.00 ---Imported during other periods Importés au cours d'autres périodes				3

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0709.60	-Peppers (mild, green or bell), chillies, red peppers, Zanzibar pepper, clove pepper and other fruit of the genus "Capsicum" or of the genus "Pimenta"				4
	Poivrons ou piments doux, piments forts, piments rouges, poivre de Guinée, poivre de Cayenne et autres piments du genre "Capsicum" ou du genre "Pimenta"				
0709.60.90.00	Renumber 0709.60.20.00 ---Imported during other periods Importés au cours d'autres périodes				3
0709.90	-Other vegetables Autres légumes				3
0709.90.19.00	Renumber 0709.90.12.00 ----Imported during other periods Importée au cours d'autres périodes				3
0709.90.20	---Sweet corn on the cob, imported in any 12 month period ending the... Maïs doux en épi importés au cours d'une période...				4
0709.90.21.00	New class ----In packages of a weight not exceeding 2.27 kg En paquets d'un poids n'ex- cédant pas 2,27 kg	Free	3.31¢	-	6
			/kg but not less than 15%, plus 5%		
0709.90.22.00	New class ----In packages of a weight exceeding 2.27 kg En paquets d'un poids excédant 2,27 kg				6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0709.90.29.00	Renumber 0709.90.30.00 ---Sweet corn on the cob imported during other periods Maïs doux en épi importés au cours d'autres périodes				3
0709.90.30	Renumber 0709.90.40				4
0709.90.31.00	Renumber 0709.90.41.00				4
0709.90.39.00	Renumber 0709.90.42.00 ----Imported during other periods Importés au cours d'autres périodes				3
0709.90.40.00	Renumber 0709.90.50.00				4
0709.90.50.00	Renumber 0709.90.60.00 ---Cress (for example, water- cress) Cresson (cresson de fontaine, par exemple)				4
0709.90.90	---Other vegetables Autres légumes				3
0709.90.91.00	Renumber 0709.90.99.00 ----Fennel, sorrel and other vegetables Fenouil, oseille et autres légumes				4
0709.90.99	Renumber 0709.90.91 ----Bamboo shoots, cactus leaves (nopales), capers, cardoons, cilantro (chinese parsley), jicama, leaf chervils, okra, olives, tamarillo, tarra- gons, tomatillos, topedo, ver- dolagas and water chestnuts Câpres, cardons, cerfeuils, châtaignes d'eau (macres), estragons, feuilles de cactus, feuilles de corian- dre, gombo (ketmie), jicama, olives, pousses de bambou, tomates arbustives, toma- tillo, topedo et verdolagas				4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0709.90.99.10	Renumber 0709.90.91.10				4
0709.90.99.20	Renumber 0709.90.91.20				4
0709.90.99.90	Renumber 0709.90.91.90				4
0710.22.00.10	-----Snap beans Haricots, mange-tout				4
0710.22.00.90	-----Other beans (Vigna spp., Phaseolus spp.) Autres haricots (Vigna spp., Phaseolus spp.)				3
0710.29	--Other leguminous vegetables . Autres légumes à cosse				3
0710.29.10.00	Renumber 0710.29.90.00 ---Lucerne (alfalfa) sprouts, beans sprouts, broadbeans, mung beans, lentils and other leguminous vegetables Germe de Luzerne, germe d'haricots, fèves des marais, haricots mungo, lentilles et autres légumes à cosse				4
0710.29.90.00	Renumber 0710.29.10.00 ---Chick peas and pigeon peas Pois chiches et pois cajan				4
0710.80.10	Delete from 0710.80.10 to 0710.80.90.00 and replace with the following nine entries				4, 6
0710.80.10.00	---Artichokes (globe or chinese), bamboo shoots, cactus leaves (nopales), cardoons, cilantro (chinese parsley), jicama, leaf chervils, malanga, okra, tomarillos, tarragons, toma- tillo, topedo, truffles, verdolagas and water chest- nuts Artichauts (globe ou chinois), cardons, cerfeuil, châtaignes d'eau (macres), estragons, feuilles de cactus, feuilles,				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
	de coriandre, gombo (ketmie), jicama, malanga, pousses de bambou, tomates arbustives, tomatillo, topedo, truffles et verdolagas				
0710.80.20.00	---Broccoli Brocoli	15%	20%	-	
0710.80.30.00	---Asparagus Asperges	15%	22.5%	-	
0710.80.40.00	---Baby carrots (carrots not exceeding 11 cm in length) . Jeunes carottes (carottes d'une longueur n'excédant pas 11 cm)	17.5%	17.5%	-	
0710.80.50.00	---Other carrots Autres carottes	10%	15%	-	
0710.80.60.00	---Brussels sprouts Choux de Bruxelles	20%	20%	-	
0710.80.70.00	---Mushrooms Champignons	10%	20%	-	
0710.80.80.00	---Cauliflower and headed broccoli Choux-fleurs et choux-fleurs brocoli	15%	20%	-	
0710.80.90.00	---Fennel, sorrel and other vegetables Fenouil, oseille et autres légumes	10%	15%	-	
07.11	Replace "la consommation" by "l'alimentation"				2
0711.90.00.00	Correct spelling of "mélanges de légumes"				2
0712.90.90	---Other vegetables; mixtures of vegetables Autres légumes; mélanges de légumes				3
0712.90.90.10	-----Aulx (ails)				4

TABLE 7.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0713.10.10.00	---Seed, in packages of a weight not exceeding 500 g Graines, en paquets d'un poids n'excédant pas 500 g				2
0713.10.90	---Seed, in bulk or in packages of a weight exceeding 500 g, and other peas Graines, en vrac ou en paquets d'un poids excédant 500 g, et autres pois				2, 3
0713.10.90.90	-----Other peas Autres pois				3
0713.33.90	---Other than seed Autres que les graines				3
0713.39	--Other beans Autres haricots				3
0713.39.90	---Other beans Autres haricots				3
0713.50	Correct "fèves"				2
0713.50.10.00	---Seed, in bulk or in packages of a weight exceeding 500 g Graines, en vrac ou en paquets d'un poids excédant 500 g				2
0713.50.90	---Seed, in packages of a weight not exceeding 500 g, and other broad beans and horse beans Graines, en paquets d'un poids n'excédant pas 500 g, et autres fèves et fêveroles				2, 3
0713.90	-Other dried leguminous vege- tables Autres légumes à cosse secs				3
0713.90.10.00	---Seed, in bulk or in packages of a weight exceeding 500 g Graines, en vrac ou en paquets d'un poids excédant 500 g				2

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0713.90.90	---Seed, in packages of a weight not exceeding 500 g, and other dried leguminous vegetables Graines, en paquets d'un poids n'excédant pas 500 g, et autres légumes à cosse secs				2, 3
0714.90	-Arrowroot, salep, Jerusalem artichokes and similar roots and tubers; sago pith Racines d'arrow-root ou de salep, topinambours et racines et tubercules similaires; moelles de sagoutier				3
0714.90.90	---Other roots and tubers . . . Autres racines et tubercules				3

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Legal Notes.

*

1. This Chapter does not cover forage products of heading No. 12.14.
2. In headings Nos. 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus "*Capsicum*" or of the genus "*Pimenta*", fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal and flakes of potatoes (heading No. 11.05);
 - (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus "*Capsicum*" or of the genus "*Pimenta*" are excluded from this Chapter (heading No. 09.04).

Canadian Legal Note.

*

1. For the purposes of subheading No. 0701.10, the expression "seed potatoes" covers only potatoes certified by the proper authority of the state or district in which the potatoes were grown that they have been grown and approved especially for use as seed in accordance with the official rules and regulations of the government of the country of production.

TABLE 7.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
07.01	Potatoes, fresh or chilled.					
0701.10.00.00	-Seed	tonne	\$7.72 /tonne	\$7.72 /tonne	\$16.54 /tonne	-
0701.90.00.00	-Other	tonne	\$7.72 /tonne	\$7.72 /tonne	\$16.54 /tonne	-
07.02	Tomatoes, fresh or chilled.					
0702.00.10.00	---For processing	kg	Free	2.21¢/kg but not less than 15%	2.21¢/kg but not less than 15%	-
0702.00.91.00	---Other than for processing ----Imported in any 12 month period ending the 31st of March, not exceeding 32 weeks which may be divided into two separate periods, as specified by the Minister (1)	kg	Free	5.51¢/kg but not less than 15%	5.51¢/kg but not less than 15%	- *
0702.00.92.00	----Imported during other periods	kg	Free	Free	Free	- *
07.03	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.					
0703.10	-Onions and shallots					
0703.10.10.00	---Onion sets (1)	kg	Free	6.61¢/kg but not less than 15%	13.23¢/kg but not less than 30%	-
0703.10.21.00	---Onions, Spanish-type, for processing ----Imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister . .	kg	Free	3.31¢/kg but not less than 15%	3.31¢/kg but not less than 15%	- *
0703.10.22.00	----Imported during other periods	kg	Free	Free	Free	- *
0703.10.31.00	---Onions and shallots, green ----Imported in any 12 month period ending the 31st of March, not exceeding 22 weeks which may be divided into two separate periods, as specified by the Minister (1)	kg	Free	5.51¢/kg but not less than 12.5%	5.51¢/kg but not less than 12.5%	- *
0703.10.32.00	----Imported during other periods	kg	Free	Free	Free	- *

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 07-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0703.10.91.00	---Other onions and shallots ----Imported in any 12 month period ending the 31st of March, not exceeding 46 weeks which may be divided into two separate periods, as specified by the Minister (1)	kg	Free	3.31¢/kg but not less than 15% Free	3.31¢/kg but not less than 15% Free	-	*
0703.10.92.00	----Imported during other periods	kg	Free			-	*
0703.20.00.00	-Garlic	kg	5%	5%	35%	-	*
0703.90.00. 10 90	-Leeks and other alliaceous vegetables . . . ----Leeks ----Other alliaceous vegetables	kg kg	5% 5%	5% 5%	35% 35%	-	*
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
0704.10	-Cauliflowers and headed broccoli ---Imported in any 12 month period ending the 31st of March, not exceeding 20 weeks which may be divided into two separate periods, as specified by the Minister						*
0704.10.11.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	2.21¢/kg but not less than 5%, plus 5%	2.21¢/kg but not less than 5%, plus 5%	-	*
0704.10.12.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	2.21¢/kg but not less than 5% Free	2.21¢/kg but not less than 5% Free	-	*
0704.10.20.00	---Imported during other periods	kg	Free	Free	Free	-	*
0704.20	-Brussels sprouts ---Imported in any 12 month period ending the 31st of March, not exceeding 20 weeks, as specified by the Minister						*
0704.20.11.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	6.61¢/kg but not less than 12.5%, plus 5%	6.61¢/kg but not less than 12.5%, plus 5%	-	*
0704.20.12.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	6.61¢/kg but not less than 12.5% Free	6.61¢/kg but not less than 12.5% Free	-	*
0704.20.20.00	---Imported during other periods	kg	Free	Free	Free	-	*

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 07-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0704.90	-Other edible brassicas						*
0704.90.11.00	---Cabbage (brassica oleracea, capitata) ----Imported in any 12 month period ending the 31st of March, not exceeding 34 weeks which may be divided into two separate periods, as specified by the Minister (1)	kg	Free	2.76¢/kg but not less than 15¢ Free	2.76¢/kg but not less than 15¢ Free	-	*
0704.90.12.00	----Imported during other periods	kg	Free	Free	Free	-	*
0704.90.21.00	---Cabbage, Chinese (brassica rapa, pekinensis) ----Imported in any 12 month period ending the 31st of March, not exceeding 30 weeks which may be divided into two separate periods, as specified by the Minister (1)	kg	Free	2.76¢/kg but not less than 15¢ Free	2.76¢/kg but not less than 15¢ Free	-	*
0704.90.22.00	----Imported during other periods	kg	Free	Free	Free	-	*
0704.90.30.00	---Broccoli for processing	kg	Free	3.31¢/kg but not less than 10¢	3.31¢/kg but not less than 10¢	-	*
0704.90.41.00	---Broccoli, other than for processing ----Imported in any 12 month period ending the 31st of March, not exceeding 16 weeks, as specified by the Minister (1)	kg	Free	5.51¢/kg but not less than 15¢ Free	5.51¢/kg but not less than 15¢ Free	-	*
0704.90.42.00	----Imported during other periods	kg	Free	Free	Free	-	*
0704.90.90.10	---Other edible brassicas	kg	5%	5%	35%	-	*
0704.90.90.90	----Rappini ----Other	kg					
07.05	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.						*
0705.11	-Lettuce ---Cabbage lettuce (head lettuce) ----Imported in any 12 month period ending the 31st of March, not exceeding 16 weeks which may be divided into two separate periods, as specified by the Minister						*
0705.11.11.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	2.76¢/kg but not less than 15¢, plus 5%	2.76¢/kg but not less than 15¢, plus 5%	-	*
0705.11.12.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	2.76¢/kg but not less than 15¢	2.76¢/kg but not less than 15¢	-	*
0705.11.20.00	---Imported during other periods	kg	Free	Free	Free	-	*

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 07-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0705.19	--Other lettuce						*
	---Imported in any 12 month period ending the 31st of March, not exceeding 16 weeks which may be divided into two separate periods, as specified by the Minister						*
0705.19.11.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	2.76¢/kg but not less than 15¢, plus 5%	2.76¢/kg but not less than 15¢, plus 5%	-	*
0705.19.12.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	2.76¢/kg but not less than 15¢	2.76¢/kg but not less than 15¢	-	*
0705.19.20.00	---Imported during other periods	kg	Free	Free	Free	-	*
	-Chicory						
0705.21.00.00	--Witloof chicory (Cichorium Intybus var. foliosum)	kg	Free	Free	30%	-	*
0705.29.00.00	--Other chicory	kg	Free	Free	30%	-	*
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.						
0706.10	-Carrots and turnips						
	---Baby carrots (carrots not exceeding 11 cm in length) imported in any 12 month period ending the 31st of March, not exceeding 40 weeks which may be divided into two separate periods, as specified by the Minister						*
0706.10.11.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	2.21¢/kg but not less than 5¢, plus 5%	3.31¢/kg but not less than 5¢, plus 5%	-	*
0706.10.12.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	2.21¢/kg but not less than 5¢	3.31¢/kg but not less than 5¢	-	*
	---Other carrots imported in any 12 month period ending the 31st of March, not exceeding 40 weeks which may be divided into two separate periods, as specified by the Minister						*
0706.10.21.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	1.10¢/kg plus 5%	2.21¢/kg plus 5%	-	*
0706.10.22.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	1.10¢/kg	2.21¢/kg	-	*
0706.10.30.	---Baby carrots and other carrots, imported during other periods		Free	Free	Free	-	*
10	-----Baby carrots	kg					*
90	-----Other carrots	kg					*
0706.10.40.00	---Turnips	kg	Free	Free	30%	-	*

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 07-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0706.90	-Other edible roots						*
0706.90.10.00	---Beets for processing	kg	Free	2.21¢/kg but not less than 20%	2.21¢/kg but not less than 20%	-	
	---Beets, other than for processing, Imported in any 12 month period ending the 31st of March, not exceeding 34 weeks which may be divided into two separate periods, as specified by the Minister						*
0706.90.21.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	2.21¢/kg but not less than 10%, plus 5%	2.21¢/kg but not less than 10%, plus 5%	-	*
0706.90.22.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	2.21¢/kg but not less than 10%	2.21¢/kg but not less than 10%	-	*
0706.90.30.00	---Beets, other than for processing, Imported during other periods	kg	Free	Free	Free	-	*
0706.90.40.00	---Salsify and celeriac	kg	5%	5%	35%	-	*
	---Radishes						*
0706.90.51.00	---Imported in any 12 month period ending the 31st of March, not exceeding 26 weeks, as specified by the Minister (1)	kg	Free	2.21¢/kg but not less than 10%	6.61¢/kg but not less than 30%	-	*
0706.90.52.00	----Imported during other periods	kg	Free	Free	Free	-	*
0706.90.90.	---Other edible roots		Free	Free	30%	-	*
10	----Parsnips	kg					
20	----Horseradish	kg					
30	----Malanga	kg					*
90	----Other	kg					
07.07	Cucumbers and gherkins, fresh or chilled.						
0707.00.10.00	---For processing	kg	Free	2.21¢/kg but not less than 10%	4.41¢/kg but not less than 20%	-	
	---Other than for processing						*
0707.00.91.00	----Imported in any 12 month period ending the 31st of March, not exceeding 30 weeks which may be divided into two separate periods, as specified by the Minister (1)	kg	Free	4.96¢/kg but not less than 15%	4.96¢/kg but not less than 15%	-	*
0707.00.92.00	----Imported during other periods	kg	Free	Free	Free	-	*

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 07-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.					
0708.10	---Peas (<i>Pisum sativum</i>)					
0708.10.10.00	----For processing	kg	Free	2.21¢/kg but not less than 10%	2.21¢/kg but not less than 10%	-
	----Other than for processing					*
0708.10.21.00	----Imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister . .	kg	Free	4.41¢/kg but not less than 10%	4.41¢/kg but not less than 10%	-
	----Imported during other periods	kg	Free	Free	Free	-
0708.20	---Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)					
0708.20.10.00	----Beans, snap, for processing	kg	Free	2.21¢/kg but not less than 10%	2.21¢/kg but not less than 10%	-
	----Beans, snap, other than for processing, Imported in any 12 month period ending the 31st of March, not exceeding 14 weeks which may be divided into two separate periods, as specified by the Minister					*
0708.20.21.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	4.41¢/kg but not less than 10%, plus 5%	4.41¢/kg but not less than 10%, plus 5%	-
	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	4.41¢/kg but not less than 10%	4.41¢/kg but not less than 10%	-
0708.20.30.00	----Beans, snap, Imported during other periods	kg	Free	Free	Free	-
	----Other beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)					*
0708.20.91.00	----Small red (adzuki) beans	kg	Free	Free	30%	-
0708.20.99.	----Lima beans, bean sprouts, mung beans and other beans		5%	5%	35%	-
10	----Lima	kg				*
90	----Other	kg				*
0708.90	---Other leguminous vegetables					
0708.90.10.00	----Chick peas (garbanzo beans), lupini beans, pigeon peas (Congo peas, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds	kg	Free	Free	30%	-
0708.90.90.00	----Lucerne (alfalfa) sprouts, broad beans, lentils and other leguminous vegetables	kg	5%	5%	35%	-

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 07-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
07.09	Other vegetables, fresh or chilled.					
0709.10.00.00	-Globe artichokes	kg	Free	Free	30%	-
0709.20	-Asparagus					
0709.20.10.00	---For processing	kg	Free	11.02¢/kg but not less than 15%	11.02¢/kg but not less than 15%	-
0709.20.91.00	---Other than for processing ---Imported in any 12 month period ending the 31st of March, not exceeding 8 weeks, as specified by the Minister (1)	kg	Free	12.13¢/kg but not less than 15%	12.13¢/kg but not less than 15%	- * *
0709.20.92.00	----Imported during other periods	kg	Free	Free	Free	- *
0709.30.00.00	-Aubergines (egg-plants)	kg	Free	Free	Free	-
0709.40	-Celery other than celeriac					
0709.40.11.00	---Imported in any 12 month period ending the 31st of March, not exceeding 18 weeks, as specified by the Minister ---In packages of a weight not exceeding 2.27 kg (1)	kg	Free	4.41¢/kg but not less than 15%, plus 5%	4.41¢/kg but not less than 15%, plus 5%	- *
0709.40.12.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	4.41¢/kg but not less than 15%	4.41¢/kg but not less than 15%	- *
0709.40.20.00	---Imported during other periods	kg	Free	Free	Free	- *
0709.51.00.00	-Mushrooms and truffles -Mushrooms (1)	kg	2.21¢	9.92¢/kg but not less than 10%	11.02¢/kg but not less than 12.5%	-
0709.52.00.00	--Truffles	kg	Free	Free	30%	-
0709.60	-Peppers (mild, green or bell), chillies, red peppers, Zanzibar pepper, clove pepper and other fruit of the genus "Capsicum" or of the genus "Pimenta"					
0709.60.10.00	---Imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister . (1)	kg	Free	4.41¢/kg but not less than 10%	4.41¢/kg but not less than 10%	- *
0709.60.20.00	---Imported during other periods	kg	Free	Free	Free	- *
0709.70.00.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Free	Free	30%	-

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 07-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0709.90	-Other vegetables						*
0709.90.11.00	---Rhubarb						*
	----Imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister (1)	kg	Free	2.21¢/kg but not less than 5% Free	2.21¢/kg but not less than 5% Free	-	*
0709.90.12.00	----Imported during other periods	kg	Free	Free	Free	-	*
	---Sweet corn on the cob, imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister						*
0709.90.21.00	----In packages of a weight not exceeding 2.27 kg (1)	kg	Free	3.31¢/kg but not less than 15%, plus 5%	3.31¢/kg but not less than 15%, plus 5%	-	*
0709.90.22.00	----In packages of a weight exceeding 2.27 kg (1)	kg	Free	3.31¢/kg but not less than 15%	3.31¢/kg but not less than 15%	-	*
0709.90.30.00	---Sweet corn on the cob imported during other periods	kg	Free	Free	Free	-	*
	---Parsley						*
0709.90.41.00	----Imported in any 12 month period ending the 31st of March, not exceeding 16 weeks, as specified by the Minister (1)	kg	Free	3.86¢/kg but not less than 10%	11.57¢ /kg but not less than 30%	-	*
0709.90.42.00	----Imported during other periods	kg	Free	Free	Free	-	*
0709.90.50.00	---Pumpkins, marrows and squash	kg	5%	5%	35%	-	*
0709.90.60.00	---Cress (for example, watercress)	kg	Free	Free	30%	-	*
	---Other vegetables						
0709.90.91.	----Bamboo shoots, cactus leaves (nopales), capers, cardoons, cilantro (chinese parsley), jicama, leaf chervils, okra, olives, tamarillo, tarragons, tomatillos, topeado, verdolagas and water chestnuts		Free	Free	30%	-	*
10	----Olives	kg					*
20	----Okra	kg					*
90	----Other	kg					*
0709.90.99.00	----Fennel, sorrel and other vegetables . .	kg	5%	5%	35%	-	*
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
0710.10.00.00	-Potatoes	kg	10%	10%	25%	-	
	-Leguminous vegetables, shelled or unshelled						
0710.21.00.00	--Peas (Pisum sativum)	kg	10%	15%	30%	-	
0710.22.00.	--Beans (Vigna spp., Phaseolus spp.)		10%	15%	30%	-	
10	----Snap beans	kg					*
20	----Lima	kg					*
90	----Other beans (Vigna spp., Phaseolus spp.)	kg					*

(1) Include the weight of the retail package in the weight for duty.

TABLE 7.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 07-11

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0710.29	--Other leguminous vegetables						*
0710.29.10.00	---Chick peas and pigeon peas	kg	Free	Free	30%	-	*
0710.29.90.00	---Lucerne (alfalfa) sprouts, bean sprouts, broadbeans, mung beans, lentils and other leguminous vegetables	kg	10%	15%	30%	-	*
0710.30.00.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Free	Free	30%	-	
0710.40.00.00	-Sweet corn	kg	10%	15%	30%	-	
0710.80	-Other vegetables						
0710.80.10.00	---Artichokes (globe or chinese), bamboo shoots, cactus leaves (nopales), cardoons, cilantro (chinese parsley), jicama, leaf chervils, malanga, okra, tomatillos, tarragons, tomatillo, topeo, truffles, verdolagas and water chestnuts	kg	Free	Free	30%	-	*
0710.80.20.00	---Broccoli	kg	15%	20%	30%	-	*
0710.80.30.00	---Asparagus	kg	15%	22.5%	30%	-	*
0710.80.40.00	---Baby carrots (carrots not exceeding 11 cm in length)	kg	17.5%	17.5%	30%	-	*
0710.80.50.00	---Other carrots	kg	10%	15%	30%	-	*
0710.80.60.00	---Brussels sprouts	kg	20%	20%	30%	-	*
0710.80.70.00	---Mushrooms	kg	10%	20%	30%	-	*
0710.80.80.00	---Cauliflower and headed broccoli	kg	15%	20%	30%	-	*
0710.80.90.00	---Fennel, sorrel and other vegetables	kg	10%	15%	30%	-	*
0710.90.00.00	-Mixtures of vegetables	kg	10%	15%	30%	-	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
0711.10.00.00	-Onions	kg	12.5%	12.5%	35%	-	
0711.20.00.00	-Olives	kg	Free	Free	30%	-	
0711.30.00.00	-Capers	kg	12.5%	12.5%	35%	-	
0711.40.00.00	-Cucumbers and gherkins	kg	12.5%	12.5%	35%	-	
0711.90.00.00	-Other vegetables; mixtures of vegetables	kg	12.5%	12.5%	35%	-	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
0712.10.00.00	-Potatoes whether or not cut or sliced but not further prepared	kg	10%	10%	25%	-	
0712.20.00.00	-Onions	kg	10%	10%	30%	-	

TABLE 7.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 07-12

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0712.30	-Mushrooms and truffles					
0712.30.10.00	---Mushrooms	kg	10%	10%	30%	-
0712.30.20.00	---Truffles	kg	Free	Free	30%	-
0712.90	-Other vegetables; mixtures of vegetables					
0712.90.10.00	---Tarragon and sweet marjoram	kg	Free	Free	25%	-
0712.90.90.	---Other vegetables; mixtures of vegetables		10%	10%	30%	-
10	-----Garlic	kg				
90	-----Other	kg				
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.					
0713.10	-Peas (<i>Pisum sativum</i>)					
0713.10.10.00	---Seed, in packages of a weight not exceeding 500 g	kg	9%	9%	35%	-
0713.10.90.	---Seed, in bulk or in packages of a weight exceeding 500 g, and other peas		Free	Free	2.21€/kg	-
10	-----Seed	kg				
20	-----Split	kg				
90	-----Other peas	kg				
0713.20.00.00	-Chick peas (<i>garbanzos</i>)	kg	Free	Free	2.21€/kg	-
0713.31.00.00	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)					
0713.31.00.00	---Beans of the species " <i>Vigna mungo</i> (L.) Hepper" or " <i>Vigna radiata</i> (L.) Wilczek"	kg	Free	3.31€/kg	4.41€/kg	Free
0713.32.00.00	---Small red (adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	Free	3.31€/kg	4.41€/kg	Free
0713.33	---Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)					
0713.33.10.00	-----Seed	kg	Free	Free	4.41€/kg	-
0713.33.90.	-----Other than seed	kg	Free	3.31€/kg	4.41€/kg	Free
10	-----White pea	kg				
90	-----Other	kg				
0713.39	---Other beans					
0713.39.10.00	---Lima and Madagascar beans	kg	Free	Free	4.41€/kg	-
0713.39.90.	---Other beans		Free	3.31€/kg	4.41€/kg	Free
10	-----Seed	kg				
90	-----Other	kg				
0713.40.00.	-Lentils		Free	Free	22.05€/kg	-
10	-----Seed	kg				
90	-----Other	kg				
0713.50	-Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>)					
0713.50.10.00	---Seed, in bulk or in packages of a weight exceeding 500 g	kg	Free	Free	22.05€/kg	-
0713.50.90.	---Seed, in packages of a weight not exceeding 500 g, and other broad beans and horse beans					
10	-----Seed	kg	Free	3.31€/kg	4.41€/kg	Free
90	-----Other	kg				

TABLE 7.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 07-13

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0713.90	-Other dried leguminous vegetables						*
0713.90.10.00	---Seed, in bulk or in packages of a weight exceeding 500 g	kg	Free	Free	22.05¢/kg	-	*
0713.90.90.	---Seed, in packages of a weight not exceeding 500 g, and other dried leguminous vegetables		Free	3.31¢/kg	4.41¢/kg	Free	*
10	-----Seed	kg					
90	-----Other	kg					
07.14.	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.						*
0714.10.00.00	-Manioc (cassava)	kg	Free	Free	Free	-	
0714.20.00.	-Sweet potatoes		Free	Free	0.33¢/kg	-	
10	-----Fresh	kg					
20	-----Dried	kg					
0714.90	-Arrowroot, salep, Jerusalem artichokes and similar roots and tubers; sago pith						*
0714.90.10.	---Arrowroot and sago pith		Free	Free	27.5%	-	
10	-----Arrowroot	kg					
20	-----Sago pith	kg					
0714.90.21.00	---Jerusalem artichokes						
0714.90.22.00	-----Fresh	kg	5%	5%	35%	-	
	-----Dried	kg	10%	10%	30%	-	*
0714.90.91.00	---Other roots and tubers						
0714.90.92.00	-----Fresh	kg	Free	Free	30%	-	
	-----Dried	kg	10%	10%	30%	-	

CHAPTER 7

APPENDIX

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading No. 12.14.
2. In headings Nos. 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn ("Zea mays var. saccharata"), fruits of the genus "Capsicum" or of the genus "Pimenta", fennel, parsley, chervil, tarragon, cress and sweet marjoram ("Majorana hortensis" or "Origanum majorana").
3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal and flakes of potatoes (heading No. 11.05);
 - (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus "Capsicum" or of the genus "Pimenta" are excluded from this Chapter (heading No. 09.04).

Supplementary Notes.

1. The weight of the package shall be included in the weight for duty for goods admissible under heading No. 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08 or 07.09.
2. When goods admissible under item No. 0704.10.11, 0704.20.10, 0705.11.10, 0705.19.10, 0706.10.11, 0706.10.21, 0706.90.21, 0708.20.21, 0709.40.10 or 0709.90.21, are imported in packages weighing 2.27 kilograms or less each, they shall be subject to an additional duty of 5%.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
07.01		Potatoes, fresh or chilled.					
0701.10.00	00	-Seed.....	tonne	\$7.72	\$7.72	\$16.54	-
0701.90.00	00	-Other.....	tonne	\$7.72	\$7.72	\$16.54	-
07.02		Tomatoes, fresh or chilled.					
0702.00		Tomatoes, fresh or chilled.					
0702.00.10	00	---For processing.....	kg	Free	2.21¢ but not less than 15%	2.21¢ but not less than 15%	-
0702.00.91	00	---Other : ----When entered during such period specified by the Minister, not in excess of 32 weeks in any year.....	kg	Free	5.51¢ but not less than 15%	5.51¢ but not less than 15%	-
0702.00.99	00	----Other.....	kg	Free	Free	Free	-
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
0703.10		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
0703.10.10	00	-Onions and shallots ---Onion sets.....	kg	Free	6.61¢ but not less than 15%	13.23¢ but not less than 30%	-
0703.10.21	00	---Onions, Spanish-type, for processing :----When entered during such period specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	3.31¢ but not less than 15%	3.31¢ but not less than 15%	-
0703.10.29	00	----Other.....	kg	Free	Free	Free	-
0703.10.31	00	---Onions and shallots, green : ----When entered during such period specified by the Minister, not in excess of 22 weeks in any year.....	kg	Free	5.51¢ but not less than 12.5%	5.51¢ but not less than 12.5%	-
0703.10.39	00	----Other.....	kg	Free	Free	Free	-
0703.10.91	00	----When entered during such period specified by the Minister, not in excess of 46 weeks in any year.....	kg	Free	3.31¢ but not less than 15%	3.31¢ but not less than 15%	-
0703.10.99	00	----Other.....	kg	Free	Free	Free	-
0703.20.00	00	-Garlic.....	kg	5%	5%	35%	-

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0703.90.00		-Leeks and other alliaceous vegetables..		5%	5%	35%	-
	10	-----Leeks.....	kg				
	90	-----Other.....	kg				
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.					
0704.10		-Cauliflowers and headed broccoli					
		--Cauliflowers :					
0704.10.11	00	----When entered during such period specified by the Minister, not in excess of 20 weeks in any year.....	kg	Free	2.21¢ but not less than 5%	2.21¢ but not less than 5%	-
0704.10.19	00	----Other.....	kg	Free	Free	Free	-
0704.10.20	00	----Broccoli for processing.....	kg	Free	3.31¢ but not less than 10%	3.31¢ but not less than 10%	-
		---Other :					
0704.10.91	00	----When entered during such period specified by the Minister, not in excess of 16 weeks in any year.....	kg	Free	5.51¢ but not less than 15%	5.51¢ but not less than 15%	-
0704.10.99	00	----Other.....	kg	Free	Free	Free	-
0704.20		-Brussels sprouts					
0704.20.10	00	----When entered during such period specified by the Minister, not in excess of 20 weeks in any year.....	kg	Free	6.61¢ but not less than 12.5%	6.61¢ but not less than 12.5%	-
0704.20.90	00	----Other.....	kg	Free	Free	Free	-
0704.90		-Other					
		---Cabbage and chinese cabbage (brassica oleracea, capitata and chinensis) :					
0704.90.11	00	----When entered during such period specified by the Minister, not in excess of 34 weeks in any year.....	kg	Free	2.76¢ but not less than 15%	2.76¢ but not less than 15%	-
0704.90.19	00	----Other.....	kg	Free	Free	Free	-
0704.90.90		----Other.....	kg	5%	5%	35%	-
	10	-----Rappini.....	kg				
	90	-----Other.....	kg				
07.05		Lettuce <(Lactuca sativa)> and chicory <(Cichorium spp.)> fresh or chilled.					
		-Lettuce :					
0705.11		--Cabbage lettuce (head lettuce)					

APPENDIX 1 (CONT.)
CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0705.11.10	00	---When entered during such period specified by the Minister, not in excess of 16 weeks in any year.....	kg	Free	2.76¢ but not less than 15%	2.76¢ but not less than 15%	-
0705.11.90	00	---Other.....	kg	Free	Free	Free	-
0705.19		---Other.....					
0705.19.10	00	---When entered during such period specified by the Minister, not in excess of 16 weeks in any year.....	kg	Free	2.76¢ but not less than 15%	2.76¢ but not less than 15%	-
0705.19.90	00	---Other.....	kg	Free	Free	Free	-
		-Chicory :					
0705.21.00	00	--Witloof chicory <(Cichorium intybus var. foliosum)>.....	kg	Free	Free	30%	-
0705.29.00	00	---Other.....	kg	Free	Free	30%	-
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.					
0706.10		-Carrots and turnips					
		---Baby carrots (not exceeding 11 cm in length) :					
0706.10.11	00	---When entered during such period specified by the Minister, not in excess of 40 weeks in any year.....	kg	Free	2.21¢ but not less than 5%	3.31¢ but not less than 5%	-
0706.10.19	00	---Other.....	kg	Free	Free	Free	-
		---Other carrots :					
0706.10.21	00	---When entered during such period specified by the Minister, not in excess of 40 weeks in any year.....	kg	Free	1.10¢	2.21¢	-
0706.10.29	00	---Other.....	kg	Free	Free	Free	-
0706.10.30	00	---Turnips.....	kg	Free	Free	30%	-
0706.90		-Other					
0706.90.10	00	---Beets for processing.....	kg	Free	2.21¢ but not less than 20%	2.21¢ but not less than 20%	-
		---Other beets :					
0706.90.21	00	---When entered during such period specified by the Minister, not in excess of 34 weeks in any year.....	kg	Free	2.21¢ but not less than 10%	2.21¢ but not less than 10%	-
0706.90.29	00	---Other.....	kg	Free	Free	Free	-
0706.90.30	00	---Salsify and celeriac.....	kg	5%	5%	35%	-
		---Radishes :					
0706.90.41	00	---When entered during such period specified by the Minister, not in excess of 26 weeks in any year.....	kg	Free	2.21¢ but not less than 10%	6.61¢ but not less than 30%	-
0706.90.49	00	---Other.....	kg	Free	Free	Free	-

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0706.90.90		---Other.....		Free	Free	30%	-
	10	-----Parsnips.....	kg				
	20	-----Horseradish.....	kg				
	90	-----Other.....	kg				
07.07							
0707.00		Cucumbers and gherkins, fresh or chilled.					
0707.00.10	00	---For processing.....	kg	Free	2.21¢ but not less than 10%	4.41¢ but not less than 20%	-
		---Other :					
0707.00.91	00	---When entered during such period specified by the Minister, not in excess of 30 weeks in any year.....	kg	Free	4.96¢ but not less than 15%	4.96¢ but not less than 15%	-
0707.00.99	00	----Other.....	kg	Free	Free	Free	-
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.					
0708.10		-Peas <(Pisum sativum)>					
0708.10.10	00	---For processing.....	kg	Free	2.21¢ but not less than 10%	2.21¢ but not less than 10%	-
		---Other :					
0708.10.91	00	---When entered during such period specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	4.41¢ but not less than 10%	4.41¢ but not less than 10%	-
0708.10.99	00	----Other.....	kg	Free	Free	Free	-
0708.20		-Beans <(vigna spp., Phaseolus spp.)>					
0708.20.10	00	---Beans, snap, for processing.....	kg	Free	2.21¢ but not less than 10%	2.21¢ but not less than 10%	-
		---Beans, snap, other than for processing :					
0708.20.21	00	---When entered during such period specified by the Minister, not in excess of 14 weeks in any year.....	kg	Free	4.41¢ but not less than 10%	4.41¢ but not less than 10%	-
0708.20.29	00	----Other.....	kg	Free	Free	Free	-
		---Other :					
0708.20.91		----Of a class or kind grown in Canada..		5%	5%	35%	-
	10	-----Lima.....	kg				
	90	-----Other.....	kg				
0708.20.99	00	----Other.....	kg	Free	Free	30%	-
0708.90		-Other leguminous vegetables					
0708.90.10	00	---Of a class or kind grown in Canada...	kg	5%	5%	35%	-
0708.90.90	00	---Other.....	kg	Free	Free	30%	-

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
07.09		Other vegetables, fresh or chilled.					
0709.10.00	00	-Globe artichokes.....	kg	Free	Free	30%	-
0709.20		-Asparagus					
0709.20.10	00	---For processing.....	kg	Free	11.02¢ but not less than 15%	11.02¢ but not less than 15%	-
		---Other :					
0709.20.91	00	----When entered during such period specified by the Minister, not in excess of 8 weeks in any year.....	kg	Free	12.13¢ but not less than 15%	12.13¢ but not less than 15%	-
0709.20.99	00	----Other.....	kg	Free	Free	Free	-
0709.30.00	00	-Aubergines (egg-plants).....	kg	Free	Free	Free	-
0709.40		-Celery other than celeriac					
0709.40.10	00	---When entered during such period specified by the Minister, not in excess of 18 weeks in any year.....	kg	Free	4.41¢ but not less than 15%	4.41¢ but not less than 15%	-
0709.40.90	00	---Other.....	kg	Free	Free	Free	-
		-Mushrooms and truffles :					
0709.51.00	00	--Mushrooms.....	kg	2.21¢	9.92¢ but not less than 10%	11.02¢ but not less than 12.5%	-
0709.52.00	00	--Truffles.....	kg	Free	Free	30%	-
0709.60		-Fruits of the genus <Capsicum> or of the genus <Pimenta>					
0709.60.10	00	---When entered during such period specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	4.41¢ but not less than 10%	4.41¢ but not less than 10%	-
0709.60.90	00	---Other.....	kg	Free	Free	Free	-
0709.70.00	00	-Spinach, New Zealand spinach and orache spinach (garden spinach).....	kg	Free	Free	30%	-
0709.90		-Other					
0709.90.11	00	---Rhubarb :					
		----When entered during such period specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	2.21¢ but not less than 5%	2.21¢ but not less than 5%	-
0709.90.19	00	----Other.....	kg	Free	Free	Free	-
		---Corn on the cob :					

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0709.90.21	00	----When entered during such period specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	3.31¢ but not less than 15% Free	3.31¢ but not less than 15% Free	-
0709.90.29	00	----Other.....	kg	Free	Free	Free	-
0709.90.31	00	----Parsley : ----When entered during such period specified by the Minister, not in excess of 16 weeks in any year.....	kg	Free	3.86¢ but not less than 10% Free	11.57¢ but not less than 30% Free	-
0709.90.39	00	----Other.....	kg	Free	Free	Free	-
0709.90.40	00	----Pumpkins, marrows and squash.....	kg	5%	5%	35%	-
0709.90.50	00	----Cress (eg. watercress).....	kg	Free	Free	30%	-
0709.90.91	00	----Other : ----Of a class or kind grown in Canada...	kg	5%	5%	35%	-
0709.90.99	00	----Other.....	kg	Free	Free	30%	-
	10	----Olives.....	kg				
	20	----Okra.....	kg				
	90	----Other.....	kg				
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.					
0710.10.00	00	-Potatoes.....	kg	10%	10%	25%	-
		-Leguminous vegetables, shelled or unshelled:					
0710.21.00	00	--Peas <(Pisum sativum)>.....	kg	10%	15%	30%	-
0710.22.00	00	--Beans <(Vigna spp., Phaseolus spp.)>..	kg	10%	15%	30%	-
	10	----Green and wax.....	kg				
	20	----Lima.....	kg				
	90	----Other.....	kg				
0710.29		--Other					
0710.29.10	00	----Of a class or kind grown in Canada...	kg	10%	15%	30%	-
0710.29.90	00	----Other.....	kg	Free	Free	30%	-
0710.30.00	00	-Spinach, New Zealand spinach and orache spinach (garden spinach).....	kg	Free	Free	30%	-
0710.40.00	00	-Sweet corn.....	kg	10%	15%	30%	-
0710.80		-Other vegetables					
0710.80.10	00	----Of a class or kind grown in Canada...	kg	10%	15%	30%	-
	10	----Broccoli.....	kg				
	20	----Asparagus.....	kg				
	30	----Carrots.....	kg				
	40	----Brussels sprouts.....	kg				
	50	----Mushrooms.....	kg				
	90	----Other.....	kg				
0710.80.90	00	----Other.....	kg	Free	Free	30%	-
0710.90.00	00	-Mixtures of vegetables.....	kg	10%	15%	30%	-
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
0711.10.00	00	-Onions.....	kg	12.5%	12.5%	35%	-
0711.20.00	00	-Olives.....	kg	Free	Free	30%	-

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0711.30.00	00	-Capers.....	kg	12.5%	12.5%	35%	-
0711.40.00	00	-Cucumbers and gherkins.....	kg	12.5%	12.5%	35%	-
0711.90.00	00	-Other vegetables; mixtures of vegetables.....	kg	12.5%	12.5%	35%	-
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
0712.10.00	00	-Potatoes whether or not cut or sliced but not further prepared.....	kg	10%	10%	25%	-
0712.20.00	00	-Onions.....	kg	10%	10%	30%	-
0712.30		-Mushrooms and truffles					
0712.30.10	00	---Mushrooms.....	kg	10%	10%	30%	-
0712.30.20	00	---Truffles.....	kg	Free	Free	30%	-
0712.90		-Other vegetables; mixtures of vegetables					
0712.90.10	00	---Tarragon and sweet marjoram.....	kg	Free	Free	25%	-
0712.90.90		---Other.....	kg	10%	10%	30%	-
	10	----Garlic.....	kg				
	90	----Other.....	kg				
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.					
0713.10		-Peas <(Pisum sativum)>					
0713.10.10	00	---Seed, when in packages weighing 500 g each or less.....	kg	9%	9%	35%	-
0713.10.90		---Other.....	kg	Free	Free	2.21¢	-
	10	----Seed.....	kg				
	20	----Split.....	kg				
	90	----Other.....	kg				
0713.20.00	00	-Chickpeas (garbanzos).....	kg	Free	Free	2.21¢	-
0713.31.00	00	-Beans <(Vigna spp., Phaseolus spp.)> : --Beans of the species <Vigna mungo (L.) Hepper> or <Vigna radiata (L.) Wilczek>.....	kg	Free	3.31¢	4.41¢	Free
0713.32.00	00	--Small red (Adzuki) beans <(Phaseolus> or <Vigna angularis)>.....	kg	Free	3.31¢	4.41¢	Free
0713.33		--Kidney beans, including white pea beans <(Phaseolus vulgaris)>					
0713.33.10	00	---Seed.....	kg	Free	Free	4.41¢	-
0713.33.90		---Other.....	kg	Free	3.31¢	4.41¢	Free
	10	----White pea.....	kg				
	90	----Other.....	kg				
0713.39		--Other					
0713.39.10	00	---Lima and Madagascar beans.....	kg	Free	Free	4.41¢	-
0713.39.90		---Other.....	kg	Free	3.31¢	4.41¢	Free
	10	----Seed.....	kg				
	90	----Other.....	kg				
0713.40.00		-Lentils.....		Free	Free	22.05¢	-
	10	----Seed.....	kg				
	90	----Other.....	kg				
0713.50		-Broad beans <(Vicia faba var. major)> and horse beans <(Vicia faba var. equina and Vicia faba var. minor)>					
0713.50.10	00	---Seed, when in packages weighing more than 500 g each.....	kg	Free	Free	22.05¢	-

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0713.50.90		---Other.....		Free	3.31¢	4.41¢	Free
	10	----Seed.....	kg				
	90	----Other.....	kg				
0713.90		-Other					
0713.90.10	00	---Seed, when in packages weighing more than 500 g each.....	kg	Free	Free	22.05¢	-
0713.90.90		---Other.....		Free	3.31¢	4.41¢	Free
	10	----Seed.....	kg				
	90	----Other.....	kg				
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or insulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.					
0714.10.00	00	-Manioc (cassava).....	kg	Free	Free	Free	-
0714.20.00		-Sweet potatoes.....		Free	Free	.33¢	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0714.90		-Other					
0714.90.10		---Arrowroot and sago pith.....		Free	Free	27.5%	-
	10	----Arrowroot.....	kg				
	20	----Sago pith.....	kg				
		---Jerusalem artichokes :					
0714.90.21	00	----Fresh.....	kg	5%	5%	35%	-
0714.90.22	00	----Dried.....	kg	10%	10%	30%	-
		---Other :					
0714.90.91	00	----Fresh.....	kg	Free	Free	30%	-
0714.90.92	00	----Dried.....	kg	10%	10%	30%	-

CHAPTER 8

Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

A. Introduction

This Chapter of the draft schedule comprises most fruits and nuts whether or not grown in Canada. The fruits can be fresh, frozen, or in preservatives for further processing. Betel nuts and kola nuts, used as a masticatory or as a base in beverages, also fall into Chapter 8.

This Chapter covers goods classified in 67 items of the Customs Tariff as follows:

Fruits, fresh, in their natural state, ...:

- * 9201-1 Apples
- * 9202-1 Apricots, n.o.p.
- * 9203-1 Apricots for processing
- * 9204-1 Blueberries
- * 9205-1 Cherries, sour
- * 9206-1 Cherries, sweet, n.o.p.
- * 9207-1 Cherries, sweet for processing
- * 9208-1 Cranberries
- * 9209-1 Grapes, Vitis Vinifera species
- * 9210-1 Grapes, Vitis Labrusca species
- * 9211-1 Nectarines
- * 9212-1 Peaches, n.o.p.
- * 9213-1 Peaches for processing
- * 9214-1 Pears, n.o.p.
- * 9215-1 Pears for processing
- * 9216-1 Plums, n.o.p.
- * 9217-1 Prune plums, n.o.p.
- * 9218-1 Prune plums for processing
- * 9219-1 Raspberries and loganberries
- * 9220-1 Strawberries, n.o.p.
- * 9221-1 Strawberries for processing
- Berries, edible, n.o.p.:
- * 9222-1 Of a class or kind grown in Canada
- * 9223-1 Of a class or kind not grown in Canada
- * 9224-1 Cantaloupes
- * 9505-1 Melons, n.o.p.
- * 9510-1 Passion fruit (passiflora edulis)
- * 9600-1 Fruits, fresh, in their natural state, n.o.p.
- * 9700-1 Plantains, pineapples, pomegranates, guavas and mangoes
- * 9800-1 Bananas
- * 9900-1 Bananas, dried or evaporated
- * 9909-1 Apples, dried, desiccated, evaporated or dehydrated
- * 9910-1 Fruits, dried, desiccated, evaporated ...
- * 9915-1 Raisins

* Indicates that goods under the present tariff item are classified only to this Chapter.

- * 9920-1 Dates, unpitted, in bulk
- * 9925-1 Dates, unpitted, n.o.p.
- * 9930-1 Dates pitted, in units of any description ...
- * 9935-1 Dates, n.o.p.
- * 9940-1 Figs, dried
- * 9950-1 Dried currants
- *10000-1 Grapefruit
- *10100-1 Oranges, n.o.p.
- *10105-1 Lemons
- *10200-1 Limes
 - Fruit pulp ..., whether or not in air-tight containers:
- 10502-1 Strawberry
- 10503-1 Of fruits of a class or kind not grown in Canada
- 10504-1 N.o.p.
- *10505-1 Lemon, limes, orange ... rinds, n.o.p.
 - Fruits, pickled or preserved, ... in any other manner, n.o.p.:
- 10520-1 Cherries, per pound of drained weight
- 10521-1 Melons
- 10522-1 Strawberries provisionally preserved, per pound of drained weight
- 10523-1 Of a class of kind not grown in Canada
- 10524-1 N.o.p.
- *10527-1 Sweet cherries, with stems ...
- 10540-1 Oranges, grapefruit ... sliced or in the form of pulp, ...
 - Fruits, frozen:
- *10701-1 Blueberries
- *10702-1 Cherries, per pound
- *10703-1 Peaches
- *10704-1 Strawberries for processing
- *10705-1 Strawberries, n.o.p.
- *10706-1 N.o.p.
- *10707-1 Cranberries
- 10900-1 Nuts of all kinds, n.o.p., ...
- *11000-1 Cocoanuts
- *11300-1 Cocoanuts, desiccated, sweetened or not
 - 11400-1 Nuts of all kinds, processed ... n.o.p.
 - 11400-2 Nuts of all kinds, ... (except fruit and nut mixtures) ... n.o.p.
 - 71100-7 Prepared foods and beverages ... human consumption; ...animal feeds...

B. Recommendations Made by the Board

The Board received, with specific reference to Chapter 8, representations from both the CHC and CFPA. Both noted the absence in the HS draft schedule of the existing provisions permitting the splitting of the seasonal duty period applicable to certain fruits. Both submissions asked that these provisions be reinstated and the Board so recommends.

The CHC also expressed concern about the possibility of circumventing the dutiable provisions of the draft schedule for frozen and provisionally preserved fruits of headings 08.11 and 08.12 by using items with free entry in

* Indicates that goods under the present tariff item are classified only to this Chapter.

the headings for fresh fruit. This option exists because, as pointed out in the Explanatory Notes, fresh fruit may be "whole, sliced, chopped, shredded, stoned, pulped, grated or peeled". Thus pulped or crushed fruit, fresh or chilled, alleges the CHC, could be imported duty free, avoiding the protection of 10% when imported frozen or in a preservative. It contends, furthermore, that in the Customs Tariff this problem does not exist because the term fresh fruit covers only whole fruit in its natural state. Fresh fruit, pulped or crushed, is provided for under tariff item 10504-1 with an MFN rate of 10%.

An examination of the draft schedule reveals, however, that several fruits are already dutiable when imported fresh for processing and that, therefore, for these fruits the above-mentioned problem is not applicable. Included in this category are pears, apricots, sweet cherries, peaches, prune plums, and strawberries. Moreover, the CHC concern is also misplaced for blackberries, mulberries, gooseberries and currants because they are dutiable regardless of use or season. However, sour cherries, plums, (other than prune plums), sloes, raspberries and loganberries of HS heading 0809.20, 0809.40 and 0810.20 respectively, are duty free outside the Canadian growing season. Furthermore, apples, quinces, nectarines, cranberries and blueberries, of tariff lines 0808.20.30.00, 0809.30.21.00, 0810.40.00.10 and 0810.40.00.20 respectively, are free year around. The Board concludes that for these fruits the CHC's concern is justified.

Therefore, the Board recommends that free entry for the relevant fresh fruit be confined to whole fruit, and that all other forms of these fruits, including pulped and crushed, be dutiable at 10% MFN, the current rate.

This draft Chapter, like the previous one, contains goods whose dutiable status is determined by whether or not they are "grown in Canada". Again, as in Chapter 7, the Board recommends that this existing terminology be deleted and that eo nomine listings of indigenous and non-indigenous fruits be, instead, included in the proposed HS schedule, with no change to existing rates of duty for any commodity.

These, and other, nomenclature changes, resulting from the Board's own examination are presented in Table 8.1. A revised draft schedule for this Chapter is provided in subsequent Table 8.2.

TABLE 8.1: BOARD RECOMMENDATIONS

Chapter 8 - Edible Fruit & Nuts; Peel of Citrus Fruit or Melons

Delete the Supplementary Notes and replace them with footnotes as follows:

Insert footnote code 1 against dutiable goods of classes 08.06, 08.08, 08.09 and 08.10 and, at the bottom of appropriate pages, add the following footnote:

"Include the weight of the retail package in the weight for duty"
"Inclure le poids de l'emballage pour la vente au détail dans le poids pour le droit"

Insert footnote code 2 against classes 0811.10.10 and 0811.90.20 and, at the bottom of the appropriate page, add the following footnote:

"The weight for duty is to be based on the net weight"
"Le poids pour le droit est basé sur le poids net"

Insert footnote code 3 against classes 0812.10 and 0812.20 and, at the bottom of appropriate pages, add the following footnote:

"The weight for duty is to be based on drained weight"
"Le poids pour le droit est basé sur le poids de fruits égouttés"

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0806.10.10.00	The text regarding the period				
0808.20.21.00	of imports of certain products				
0809.10.91.00	should be replaced by the				
0809.20.11.00	following:				
0809.20.91.00	"Imported in any 12 month				
0809.30.91.00	period ending the 31st of				
0809.40.21.00	March, not exceeding X weeks,				
0809.40.91.00	as specified by the Minister" .				2
0810.10.91.00	"Importé(es) au cours d'une				
0810.20.11.00	période de douze mois se terminant le 31 mars, n'excédant pas X semaines, tel que spécifié par le Ministre".				
0801.10.00.10	-----Fresh Fraîches				4
0801.10.00.90	ReNUMBER 0801.10.00.20 -----Dessicated Desséchées				1, 3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0802.90.00	-Other nuts Autres fruits à coques				3
0802.90.00.10	-----Noix pecan				2
0805.90.00	-Other citrus fruit Autres agrumes				3
0806.10.90.00	---Grapes of the species "Vitis labrusca", imported during other periods, and other grapes Raisins de l'espèce "Vitis labrusca", importés au cours d'autres périodes, et autres raisins				3
0806.10.90.10	New class -----Grapes of the species "Vitis labrusca" Raisins de l'espèce "Vitis labrusca"				4
0806.10.90.20	New class -----Grapes of the species "Vitis Vinifera" Raisins de l'espèce "Vitis Vinifera"				4
0806.10.90.90	New class -----Other Autres				4
0806.20.00.10	New class -----Currants Raisins de Corinthe				4
0806.20.00.90	New class -----Other Autres				4
0807.10.00.10	-----Pastèque (melons d'eau) . .				4
0807.10.00.90	-----Other melons Autres melons				3

TABLE 8.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0808.10.10.00	---Whole Entières	Free	Free	-	6
0808.10.90.00	---Other than whole Autres qu'entières	10%	10%	-	6
0808.20.20	---Pears, other than for processing Poires, autres que pour la transformation				4
0808.20.29.00	Renumber 0808.20.22.00 ----Imported during other periods Importées au cours d'autres périodes				3
0808.20.30.00	---Quinces, whole Coings, entiers	Free	Free	-	6
0808.20.90.00	---Quinces, other than whole . . Coings, autres qu'entiers	10%	10%	-	6
0809.10.90	---Other than for processing . . Autres que pour la trans- formation				3
0809.10.99.00	Renumber 0809.10.92.00 ----Imported during other periods Importés au cours d'autres périodes				3
0809.20.12.00	New class ----Whole, imported during other periods Entières, importées au cours d'autres périodes	Free	Free	-	6
0809.20.19.00	---Other than whole Autres qu'entières	10%	10%	-	6
0809.20.20.00	---Sweet cherries for processing Cerises douces pour la transformation				4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0809.20.90	Renumber 0809.20.30 ---Sweet cherries, other than for processing, and other cherries Cerises douces, autres que pour la transformation, et autres cerises				3
0809.20.91.00	Renumber 0809.20.31.00				3
0809.20.99.00	Renumber 0809.20.32.00 ----Imported during other periods Importées au cours d'autres périodes				4
0809.30.10.00	New class ---Nectarines Brugnons et nectarines				4
0809.30.10.00	Renumber 0809.30.20.00 ---Peaches for processing . . . Pêches pour la transformation				4
0809.30.90	Renumber 0809.30.30 ---Peaches, other than for processing Pêches, autres que pour la transformation				3
0809.30.91.00	Renumber 0809.30.31.00 ----Peaches imported in any 12 months Pêches importées au cours d'une période				4
0809.30.99	Renumber 0809.30.32.00 ----Peaches imported during other periods Pêches importées au cours d'autres périodes				3
0809.30.99.10	Delete this class				4
0809.30.99.20	Delete this class				4
0809.40.20	---Prune plums, other than for processing Prunes à pruneaux, autres que pour la transformation				4

TABLE 8.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0809.40.29.00	Renumber 0809.40.22.00 ----Imported during other periods Importées au cours d'autres périodes				3
0809.40.90	---Other plums and sloes Autres prunes et prunelles				3
0809.40.91.00	----Whole, imported in any 12 month period Entières, importées au cours d'une période ...				4
0809.40.99.00	Renumber 0809.40.92.00 ----Whole, imported during other periods Entières, importées au cours d'autres périodes				3
0809.40.99.00	----Other than whole Autres qu'entières	10%	10%	-	6
0810.10.90	---Other than for processing . . Autres que pour la transfor- mation				3
0810.10.99.00	Renumber 0810.10.92.00 ----Imported during other periods Importées au cours d'autres périodes				3
0810.20.11.00	----Whole, imported in any 12 month period Entières, importées au cours d'une période ...				4
0810.20.19.00	Renumber 0810.20.12.00 ----Whole, imported during other periods Entières, importées au cours d'autres périodes				3
0810.20.19.00	----Other than whole Autres qu'entières	10%	10%	-	6
0810.40.00	-Cranberries, bilberries, blue- berries and other fruit of the genus "Vaccinium" Airelles, myrtilles (bleuets) et autres fruits du genre "Vaccinium"				4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0810.40.10	---Whole Entières				4
0810.40.90.00	---Other than whole Autres qu'entières	10%	10%	-	6
0810.90	-Other fruit Autres fruits				3
0810.90.10.00	Renumber 0810.90.90 ---Rose hips and other fruit . . Fruits de l'égphantier et autres fruits				4
0810.90.90.00	Renumber 0810.90.10.00 ---Akalas, akees, anchovy pears, apple-pears, bread fruits, carambolas, chayotes, cherimoyas (Jamaica apples), durians, feijoas, fu quas (balsam pears), genipes, imbus, jujubes, kiwi fruits, lady apples, litchis, loquats, magueyes, mammees, pawpaws (papaws or papayas), passion fruits, persimmons, plumcots, prickly pears, pomegranates, sapatas, star-apples and tamarinds Akalas, akées, asimines (papayes), cainities, caramboles, chayottes, chérimoles, durions, feijoas, figues de Barbarie, fruits à pain, fruits de la passi- flore, fu quas (poires de merveille ou margoses), grenades, jujubes, kiwis, litchis (lychees), magueys (cantalas), mammees, nèfles du Japon, plaquemines (kakis), plumcots, poires d'anchois, poirier des sables (pommes- poires), pommes d'api, que- nettes, sapotes, spondias et tamarins				4
0810.90.90.10	Renumber 0810.90.90.20				4

TABLE 8.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0810.90.90.10	New class -----Rose hips Fruits de l'églantier				4
0811.10.90	---Other than for processing . . Autres que pour la transfor- mation				3
0811.10.90.10	Delete this class				5
0811.10.90.90	Delete this class				5
0811.20.00.90	Renumber 0811.20.00.20 -----Blackberries, mulberries, loganberries, currants and gooseberries Mûres, mûres-framboises et groseilles				3
0811.20.00.91	Renumber 0811.20.00.21				3
0811.20.00.99	Renumber 0811.20.00.29				3
0811.90	-Other fruit and nuts Autres fruits				3
0811.90.10	---Myrtilles (bleuets)				4
0811.90.20.91	-----Sour cherries Griottes				4
0811.90.20.99	-----Other cherries Autres cerises				3
0811.90.90	---Other fruit Autres fruits				3
0811.90.90.10	Delete from 0811.90.90.10 to 0811.90.90.99 and replace with the following six entries				4
0811.90.90.10	-----Berries Baies				
0811.90.90.11	-----Pulp Pulpe				
0811.90.90.19	-----Other Autres				

TABLE 8.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0811.90.90.90	-----Other fruit Autres fruits				
0811.90.90.91	-----Pulp Pulpe				
0811.90.90.99	-----Other Autres				
08.12	Replace "la consommation" by "l'alimentation"				2
0812.10.00.10	-----Sweet cherries Cerises douces				2
0812.10.00.20	Delete this class				2
0812.10.00.90	-----Other cherries Autres cerises				3
0812.90	-Other fruit and nuts Autres fruits				3
0812.90.10.00	Delete from 0812.90.10.00 to 0812.90.92.90 and replace with the following nine entries				3, 4
0812.90.10.00	---Akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruits, caram- bolas, chayotes, cherimoyas (Jamaica apples), citrus fruits, dates, durians, feijoas, figs, fu quas (balsam pears), genipes, guavas, imbus, jujubes, kiwi fruits, lady apples, litchis (lychees), loquats, magueyes, mammees (mammeas), mangos, mangosteens, pawpaws (papaws or papayas), passion fruits, persimmons, pineapples, plan- tains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star apples, tamarinds, tangelos, uglifruits and watermelons				

TABLE 8.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
	Agrumes, akalas, akées (papayes), ananas, asimines, avocats, bananes, cainities, caramboles, chayottes, chéri- moles (coeurs de boeuf), coings, dattes, durions, feijoas, figues, figues de Barberie, fruits à pain, fruits de la passiflore, fu quas (poires de merveille ou margoses), goyaves, gre- nades, jujubes, kiwis, lit- chis, magueys, mammées, mangoustes, mangues, melons d'eau (pastèques), nèfles du Japon, pamplemousses dits "uglifruits", plantains, plaquemines (kakis), plum- cots, poires d'anchois, poiriers des sables (pommes- poires), pommes d'api, que- nettes, rangpurs, sapotes, spondias, tamarins et tangelos				
0812.90.10.10	-----Citrus fruit Agrumes				
0812.90.10.90	-----Other Autres				
0812.90.90	---Other fruit and nuts Autres fruits				
0812.90.91.00	---Melons, excluding water- melons Melons, à l'exclusion des melons d'eau				
0812.90.99.	-----Other Autres				
0812.90.99.10	-----Nuts Fruits à coques				
0812.90.99.20	-----Berries Baies				
0812.90.99.90	-----Other Autres				

TABLE 8.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0813.50.10	---Mélanges de fruits à coques; mélanges de fruits (autres qu'à coques) séchés				1
0813.50.10.20	-----Mélanges de fruits (autres qu'à coques) séchés				1
0814.00.00.10	-----In a liquid preservative .				1

Chapter 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Legal Notes.

*

1. This Chapter does not cover Inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

*

TABLE 8.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 08-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
0801.10.00.	--Coconuts		Free	Free	13.23¢/kg	-
10	----Fresh	kg				*
20	----Dessicated	kg				
0801.20.00.	--Brazil nuts		Free	Free	6.61¢/kg	-
10	----In shell	kg				
20	----Shelled	kg				
0801.30.00.	--Cashew nuts		Free	Free	6.61¢/kg	-
10	----In shell	kg				
20	----Shelled	kg				
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.					
0802.11.00.00	--Almonds					
0802.12.00.00	--In shell	kg	Free	Free	6.61¢/kg	-
	--Shelled	kg	Free	Free	6.61¢/kg	-
0802.21.00.00	--Hazelnuts or filberts (Corylus spp.)					
0802.22.00.00	--In shell	kg	Free	Free	6.61¢/kg	-
	--Shelled	kg	Free	Free	6.61¢/kg	-
0802.31.00.00	--Walnuts					
0802.32.00.00	--In shell	kg	Free	Free	6.61¢/kg	-
	--Shelled	kg	Free	Free	6.61¢/kg	-
0802.40.00.	--Chestnuts (Castanea spp.)		Free	Free	6.61¢/kg	-
10	----In shell	kg				
20	----Shelled	kg				
0802.50.00.	--Pistachios		Free	Free	6.61¢/kg	-
10	----In shell	kg				
20	----Shelled	kg				
0802.90.00.	--Other nuts		Free	Free	6.61¢/kg	-
	----Pecans					*
11	----In shell	kg				
12	----Shelled	kg				
	----Other					
91	----In shell	kg				
92	----Shelled	kg				
08.03						
0803.00.00.	Bananas, including plantains, fresh or dried		Free	Free	25%	-
10	----Fresh	kg				
20	----Dried	kg				
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.					
0804.10.00.	--Dates		Free	Free	5.51¢/kg	-
10	----Fresh	kg				
20	----Dried	kg				

TABLE 8.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 08-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0804.20.00.	-Figs		Free	Free	20%	-
10	----Fresh	kg				
20	----Dried	kg				
0804.30.00.	-Pineapples		Free	Free	25%	-
10	----Fresh	kg				
20	----Dried	kg				
0804.40.00.	-Avocados		Free	Free	25%	-
10	----Fresh	kg				
20	----Dried	kg				
0804.50.00.	-Guavas, mangoes and mangosteens		Free	Free	25%	-
10	----Fresh	kg				
20	----Dried	kg				
08.05	Citrus fruit, fresh or dried.					
0805.10.00.	-Oranges		Free	Free	35%	-
10	----Fresh	kg				
20	----Dried	kg				
0805.20.00.	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		Free	Free	25%	-
10	----Fresh	kg				
20	----Dried	kg				
0805.30.00.	-Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)		Free	Free	35%	-
	----Fresh					
11	----Lemons	kg				
12	----Limes	kg				
20	----Dried	kg				
0805.40.00.	-Grapefruit		Free	Free	35%	-
10	----Fresh	kg				
20	----Dried	kg				
0805.90.00.	-Other citrus fruit		Free	Free	25%	-
10	----Fresh	kg				
20	----Dried	kg				
08.06	Grapes, fresh or dried.					
0806.10	-Fresh					
0806.10.10.00	---Grapes of the species "Vitis labrusca", Imported in any 12 month period ending the 31st of March, not exceeding 15 weeks, as specified by the Minister . (1)	kg	Free	2.21¢/kg	2.21¢/kg	-
0806.10.90.	---Grapes of the species "Vitis labrusca", Imported during other periods, and other grapes (1)	kg	Free	Free	4.41¢/kg	-
10	----Grapes of the species "Vitis labrusca"	kg				
20	----Grapes of the species "Vitis vinifera"	kg				
90	----Other	kg				
0806.20.00.	-Dried (1)		Free	Free	8.82¢/kg	-
10	----Currants	kg				
90	----Other	kg				

(1) Include the weight of the retail package in the weight for duty.

TABLE 8.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 08-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
08.07	Melons (including watermelons) and papaws (papayas), fresh.					
0807.10.00.	-Melons (including watermelons)	No.	Free	Free	7.5%	-
10	----Watermelons	No.				
20	----Cantaloupes and musk melons	No.				
30	----Winter melons	No.				
90	----Other melons	No.				*
0807.20.00.00	-Papaws (papayas)	kg	Free	Free	20%	-
08.08	Apples, pears and quinces, fresh.					
0808.10	-Apples					
0808.10.10.00	---Whole	kg	Free	Free	2.21¢/kg	-
0808.10.90.00	---Other than whole	kg	10%	10%	17.5%	-
0808.20	-Pears and quinces					
0808.20.10.00	---Pears for processing	kg	Free	3.31¢/kg but not less than 12.5%	3.31¢/kg but not less than 12.5%	-
0808.20.21.00	---Pears, other than for processing ---Imported in any 12 month period ending the 31st of March, not exceeding 24 weeks, as specified by the Minister. (1)	kg	Free	3.31¢/kg but not less than 12.5%	3.31¢/kg but not less than 12.5%	-
0808.20.22.00	---Imported during other periods	kg	Free	Free	Free	-
0808.20.30.00	---Quinces, whole	kg	Free	Free	20%	-
0808.20.90.00	---Quinces, other than whole	kg	10%	10%	17.5%	-
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
0809.10	-Apricots					
0809.10.10.00	---For processing	kg	Free	3.31¢/kg but not less than 12.5%	3.31¢/kg but not less than 12.5%	-
0809.10.91.00	---Other than for processing ---Imported in any 12 month period ending the 31st of March, not exceeding 10 weeks, as specified by the Minister. (1)	kg	Free	5.51¢/kg but not less than 12.5%	5.51¢/kg but not less than 12.5%	-
0809.10.92.00	---Imported during other periods	kg	Free	Free	Free	-

(1) Include the weight of the retail package in the weight for duty.

TABLE 8.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 08-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0809.20	-Cherries					
0809.20.11.00	---Sour cherries					
	----Whole, Imported in any 12 month period ending the 31st of March, not exceeding 10 weeks, as specified by the Minister (1)	kg	Free	8.82¢/kg but not less than 12.5¢	8.82¢/kg but not less than 12.5¢	- *
0809.20.12.00	----Whole, Imported during other periods . .	kg	Free	Free	Free	- *
0809.20.19.00	---Other than whole	kg	10%	10%	17.5%	- *
0809.20.20.00	---Sweet cherries for processing	kg	Free	8.82¢/kg but not less than 12.5¢	8.82¢/kg but not less than 12.5¢	- *
	---Sweet cherries, other than for processing, and other cherries					
0809.20.31.00	----Imported in any 12 month period ending the 31st of March, not exceeding 8 weeks, as specified by the Minister. (1)	kg	Free	6.61¢/kg but not less than 10%	6.61¢/kg but not less than 10%	- *
0809.20.32.00	----Imported during other periods	kg	Free	Free	Free	- *
0809.30	-Peaches, including nectarines					
0809.30.10.00	---Nectarines	kg	Free	Free	20%	- *
0809.30.20.00	---Peaches for processing	kg	Free	4.41¢/kg but not less than 12.5¢	4.41¢/kg but not less than 12.5¢	- *
	---Peaches, other than for processing					
0809.30.31.00	----Peaches Imported in any 12 month period ending the 31st of March, not exceeding 14 weeks, as specified by the Minister (1)	kg	Free	6.61¢/kg but not less than 12.5¢	6.61¢/kg but not less than 12.5¢	- *
0809.30.32.00	----Peaches Imported during other periods .		Free	Free	20%	- *
0809.40	-Plums and sloes					
0809.40.10.00	---Prune plums for processing	kg	Free	1.65¢/kg but not less than 12.5¢	1.65¢/kg but not less than 12.5¢	- *
	---Prune plums, other than for processing					
0809.40.21.00	----Imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister. (1)	kg	Free	3.31¢/kg but not less than 12.5¢	3.31¢/kg but not less than 12.5¢	- *
0809.40.22.00	----Imported during other periods	kg	Free	Free	Free	- *

(1) Include the weight of the retail package in the weight for duty.

TABLE 8.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 08-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0809.40.91.00	---Other plums and sloes ----Whole, imported in any 12 month period ending the 31st of March, not exceeding 12 weeks, as specified by the Minister (1)	kg	Free	4.41¢/kg but not less than 12.5%	4.41¢/kg but not less than 12.5%	- *
0809.40.92.00	----Whole, imported during other periods . .	kg	Free	Free	Free	- *
0809.40.99.00	----Other than whole	kg	10%	10%	17.5%	- *
08.10	Other fruit, fresh.					
0810.10	-Strawberries					
0810.10.10.00	---For processing	kg	Free	6.61¢/kg but not less than 10%	6.61¢/kg but not less than 10%	- *
0810.10.91.00	---Other than for processing ----Imported in any 12 month period ending the 31st of March, not exceeding 8 weeks, as specified by the Minister. (1)	kg	Free	6.61¢/kg but not less than 10%	6.61¢/kg but not less than 10%	- *
0810.10.92.00	----Imported during other periods	kg	Free	Free	Free	- *
0810.20	-Raspberries, blackberries, mulberries and loganberries					
0810.20.11.00	---Raspberries and loganberries ----Whole, imported in any 12 month period ending the 31st of March, not exceeding 6 weeks, as specified by the Minister (1)	kg	Free	5.51¢/kg but not less than 7.5%	5.51¢/kg but not less than 7.5%	- *
0810.20.12.00	----Whole, imported during other periods . .	kg	Free	Free	Free	- *
0810.20.19.00	----Other than whole	kg	10%	10%	17.5%	- *
0810.20.20.00	--Blackberries and mulberries	kg	10%	10%	10%	- *
0810.30.00.00	-Black, white or red currants and gooseberries	kg	10%	10%	17.5%	- *
0810.40.	-Cranberries, bilberries, blueberries and other fruits of the genus "Vaccinium"					
0810.40.10.	---Whole		Free	Free	20%	- *
10	----Cranberries	kg				
20	----Blueberries	kg				
90	----Other	kg				
0810.40.90.00	---Other than whole	kg	10%	10%	17.5%	- *

(1) Include the weight of the retail package in the weight for duty.

TABLE 8.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 08-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0810.90	-Other fruit					
0810.90.10.00	---Akalas, akees, anchovy pears, apple-pears, bread fruits, carambolas, chayotes, cherimoyas (Jamaica apples), durlans, feijoaas, fu quas (balsam pears), genipes, Imbus, jujubes, kiwi fruits, lady apples, litchis, loquats, magueyes, mammees, pawpaws (papaws or papayas), passion fruits, persimmons, plumcots, prickly pears, pomegranates, sapatas, star-apples and tamarinds	kg	Free	Free	20%	-
0810.90.90.	---Rose hips and other fruit	kg	10%	10%	10%	-
10	-----Rose hips	kg				
20	-----Berries	kg				
90	-----Other	kg				
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
0811.10	-Strawberries					
0811.10.10.00	---For processing (2)	kg	6.61¢/kg but not less than 10%	6.61¢/kg but not less than 10%	8.82¢/kg but not less than 12.5%	-
0811.10.90.00	---Other than for processing	kg	15%	15%	20%	-
0811.20.00.	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		7.5%	10%	12.5%	-
11	-----Raspberries					
19	-----Pulp	kg				
	-----Other	kg				
21	-----Blackberries, mulberries, loganberries, currants and gooseberries					
29	-----Pulp	kg				
	-----Other	kg				
0811.90	-Other fruit and nuts					
0811.90.10.	---Blueberries	kg	Free	Free	25%	-
10	-----Pulp	kg				
90	-----Other	kg				
0811.90.20.	---Cherries (2)		9.92¢/kg but not less than 12.5%	11.02¢/kg but not less than 15%	11.02¢/kg but not less than 15%	-
10	-----Pulp	kg				
	-----Other					
91	-----Sour cherries	kg				
99	-----Other cherries	kg				
0811.90.30.	---Peaches		10%	12.5%	15%	-
10	-----Pulp	kg				
90	-----Other	kg				
0811.90.40.	---Cranberries		6%	6%	12.5%	-
10	-----Pulp	kg				
90	-----Other	kg				
0811.90.50.00	---Nuts	kg	10%	10%	35%	-

(2) The weight for duty is to be based on the net weight.

TABLE 8.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 08-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
0811.90.90.	---Other fruit		7.5%	10%	12.5%	-	*
	-----Berries						*
11	-----Pulp	kg					*
19	-----Other	kg					*
	---Other fruit						*
91	-----Pulp	kg					*
99	-----Other	kg					*
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.						
0812.10.00.	-Cherries (3)		11.02¢ /kg but not less than 12.5%	11.02¢ /kg but not less than 12.5%	30.88¢ /kg but not less than 35%	12.5%	
10	-----Sweet cherries	kg					*
90	-----Other cherries	kg					*
0812.20.00.00	-Strawberries (3)	kg	11.02¢ /kg but not less than 17.5%	11.02¢ /kg but not less than 17.5%	22.05¢ /kg but not less than 35%	12.5%	
0812.90.10.	-Other fruit and nuts						*
	---Akalas, akees, anchovy pears, apple- pears, avocados, bananas, bread fruits, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruits, dates, durians, feljoas, figs, fu quas (balsam pear), genípes, guavas, Imbus, jujubes, kiwi fruits, lady apples, litchis (lychees), loquats, magueyes, mammees (mammees), mangos, mangosteens, pawpaws (papaws or papayas), passion fruits, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star apples, tamarinds, tangelos, uglifruits and watermelons . .						
10	-----Citrus fruit	kg	Free	Free	35%	-	*
90	-----Other	kg					*
	---Other fruit and nuts						*
0812.90.91.00	-----Melons, excluding watermelons	kg	Free	Free	35%	-	*
0812.90.99.	-----Other		10%	10%	35%	-	*
10	-----Nuts	kg					*
20	-----Berries	kg					*
90	-----Other	kg					*
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.						
0813.10.00.00	-Apricots	kg	Free	Free	25%	-	
0813.20.00.00	-Prunes	kg	Free	Free	25%	-	

(3) The weight for duty is to be based on drained weight.

TABLE 8.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 08-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0813.30.00.00	-Apples	kg	Free	10%	25%	-
0813.40.00.	-Other fruit	kg	Free	Free	25%	-
10	----Currants	kg				
90	----Other	kg				
0813.50	-Mixtures of nuts or dried fruits of this Chapter					
0813.50.10.	---Mixtures of nuts; mixtures of dried fruits	kg	Free	Free	25%	-
10	----Mixtures of nuts	kg				
20	----Mixtures of dried fruits	kg				
0813.50.20.00	---Mixtures of nuts and dried fruits	kg	10%	10%	35%	-
08.14						
0814.00.00.	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or pro- visionally preserved in brine, in sulphur water or in other preservative solutions . .		Free	Free	Free	-
10	----In a liquid preservative	kg				
90	----Other	kg				

*

CHAPTER 8

APPENDIX

Chapter 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

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Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Supplementary Notes.

1. The weight of the package shall be included in the weight for duty for goods admissible under heading No. 08.06, 08.08, 08.09 or 08.10.
2. For goods admissible under item No. 0812.10.00 or 0812.20.00, duty shall be assessed on the basis of drained weight.
3. For goods admissible under item No. 0811.10.10 or 0811.90.20, duty shall be assessed on the basis of net weight.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 08- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
0801.10.00		-Coconuts.....		Free	Free	13.23¢	-
	10	----Desiccated.....	kg				
	90	----Other.....	kg				
0801.20.00		-Brazil nuts.....		Free	Free	6.61¢	-
	10	----In shell.....	kg				
	20	----Shelled.....	kg				
0801.30.00		-Cashew nuts.....		Free	Free	6.61¢	-
	10	----In shell.....	kg				
	20	----Shelled.....	kg				
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.					
		-Almonds :					
0802.11.00	00	--In shell.....	kg	Free	Free	6.61¢	-
0802.12.00	00	--Shelled.....	kg	Free	Free	6.61¢	-
		-Hazelnuts or filberts <(Corylus spp.)> :					
0802.21.00	00	--In shell.....	kg	Free	Free	6.61¢	-
0802.22.00	00	--Shelled.....	kg	Free	Free	6.61¢	-
		-Walnuts :					
0802.31.00	00	--In shell.....	kg	Free	Free	6.61¢	-
0802.32.00	00	--Shelled.....	kg	Free	Free	6.61¢	-
0802.40.00		-Chestnuts <(Castanea spp.)>.....		Free	Free	6.61¢	-
	10	----In shell.....	kg				
	20	----Shelled.....	kg				
0802.50.00		-Pistachios.....		Free	Free	6.61¢	-
	10	----In shell.....	kg				
	20	----Shelled.....	kg				
0802.90.00		-Other.....		Free	Free	6.61¢	-
		----Pecans :					
	11	-----In shell.....	kg				
	12	-----Shelled.....	kg				
		----Other :					
	91	-----In shell.....	kg				
	92	-----Shelled.....	kg				
08.03							
0803.00.00		Bananas, including plantains, fresh or dried.....		Free	Free	25%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.					
0804.10.00		-Dates.....		Free	Free	5.51¢	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0804.20.00		-Figs.....		Free	Free	20%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 08- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0804.30.00		-Pineapples.....		Free	Free	25%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0804.40.00		-Avocados.....		Free	Free	25%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0804.50.00		-Guavas, mangoes and mangosteens.....		Free	Free	25%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
08.05		Citrus fruit, fresh or dried.					
0805.10.00		-Oranges.....		Free	Free	35%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0805.20.00		-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.....		Free	Free	25%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0805.30.00		-Lemons <(Citrus limon, Citrus limonum)> and limes <(Citrus aurantifolia)>.....		Free	Free	35%	-
		----Fresh :.....					
	11	----Lemons.....	kg				
	12	----Limes.....	kg				
	20	----Dried.....	kg				
0805.40.00		-Grapefruit.....		Free	Free	35%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
0805.90.00		-Other.....		Free	Free	25%	-
	10	----Fresh.....	kg				
	20	----Dried.....	kg				
08.06		Grapes, fresh or dried.					
0806.10		-Fresh					
0806.10.10	00	---Grapes of the species <Vitis labrusca>, when imported during such period as specified by the Minister, not in excess of 15 weeks in any year	kg	Free	2.21¢	2.21¢	-
0806.10.90	00	---Other.....	kg	Free	Free	4.41¢	-
0806.20.00	00	-Dried.....	kg	Free	Free	8.82¢	-
08.07		Melons (including watermelons) and papaws (papayas), fresh.					
0807.10.00		-Melons (including watermelons).....		Free	Free	7.5%	-
	10	----Watermelons.....	No				
	20	----Cantaloupes and musk melons.....	No				
	30	----Winter melons.....	No				
	90	----Other.....	No				
0807.20.00	00	-Papaws (papayas).....	kg	Free	Free	20%	-
08.08		Apples, pears and quinces, fresh.					
0808.10.00	00	-Apples.....	kg	Free	Free	2.21¢	-
0808.20		-Pears and quinces					

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 08- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0808.20.10	00	---Pears for processing.....	kg	Free	3.31¢ but not less than 12.5%	3.31¢ but not less than 12.5%	-
0808.20.21	00	---Other pears : ----When imported during such period as specified by the Minister, not in excess of 24 weeks in any year.....	kg	Free	3.31¢ but not less than 12.5%	3.31¢ but not less than 12.5%	-
0808.20.29	00	----Other.....	kg	Free	Free	Free	-
0808.20.30	00	---Quinces.....	kg	Free	Free	20%	-
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
0809.10		-Apricots					
0809.10.10	00	---For processing.....	kg	Free	3.31¢ but not less than 12.5%	3.31¢ but not less than 12.5%	-
0809.10.91	00	---Other : ----When imported during such period as specified by the Minister, not in excess of 10 weeks in any year.....	kg	Free	5.51¢ but not less than 12.5%	5.51¢ but not less than 12.5%	-
0809.10.99	00	----Other.....	kg	Free	Free	Free	-
0809.20		-Cherries					
0809.20.11	00	---Sour cherries : ----When imported during such period as specified by the Minister, not in excess of 10 weeks in any year.....	kg	Free	8.82¢ but not less than 12.5%	8.82¢ but not less than 12.5%	-
0809.20.19	00	----Other.....	kg	Free	Free	Free	-
0809.20.20	00	---Cherries, sweet, for processing.....	kg	Free	8.82¢ but not less than 12.5%	8.82¢ but not less than 12.5%	-
0809.20.91	00	---Other : ----When imported during such period as specified by the Minister, not in excess of 8 weeks in any year.....	kg	Free	6.61¢ but not less than 10%	6.61¢ but not less than 10%	-
0809.20.99	00	----Other.....	kg	Free	Free	Free	-
0809.30		-Peaches, including nectarines					
0809.30.10	00	---Peaches, not including nectarines, for processing.....	kg	Free	4.41¢ but not less than 12.5%	4.41¢ but not less than 12.5%	-
		---Other :					

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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PAGE 08- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0809.30.91	00	----Peaches, not including nectarines, when imported during such period as specified by the Minister, not in excess of 14 weeks in any year.....	kg	Free	6.61¢ but not less than 12.5%	6.61¢ but not less than 12.5%	-
0809.30.99		----Other.....	kg	Free	Free	20%	-
	10	----Peaches, not including nectarines..	kg				
	20	----Nectarines.....	kg				
0809.40		-Plums and sloes					
0809.40.10	00	---Prune plums for processing.....	kg	Free	1.65¢ but not less than 12.5%	1.65¢ but not less than 12.5%	-
		---Other prune plums :					
0809.40.21	00	----When imported during such period as specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	3.31¢ but not less than 12.5%	3.31¢ but not less than 12.5%	-
0809.40.29	00	----Other.....	kg	Free	Free	Free	-
		---Other :					
0809.40.91	00	----When imported during such period as specified by the Minister, not in excess of 12 weeks in any year.....	kg	Free	4.41¢ but not less than 12.5%	4.41¢ but not less than 12.5%	-
0809.40.99	00	----Other.....	kg	Free	Free	Free	-
08.10		Other fruit, fresh.					
0810.10		-Strawberries					
0810.10.10	00	---For processing.....	kg	Free	6.61¢ but not less than 10%	6.61¢ but not less than 10%	-
		---Other :					
0810.10.91	00	----When imported during such period as specified by the Minister, not in excess of 8 weeks in any year.....	kg	Free	6.61¢ but not less than 10%	6.61¢ but not less than 10%	-
0810.10.99	00	----Other.....	kg	Free	Free	Free	-
0810.20		-Raspberries, blackberries, mulberries and loganberries					
		---Raspberries and loganberries :					
0810.20.11	00	----When imported during such period as specified by the Minister, not in excess of 6 weeks in any year.....	kg	Free	5.51¢ but not less than 7.5%	5.51¢ but not less than 7.5%	-
0810.20.19	00	----Other.....	kg	Free	Free	Free	-
0810.20.20	00	---Blackberries and mulberries.....	kg	10%	10%	10%	-
0810.30.00	00	-Black, white or red currants and gooseberries.....	kg	10%	10%	17.5%	-

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 08- 7

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0810.40.00		-Cranberries, bilberries and other fruits of the genus <Vaccinium>.....		Free	Free	20%	-
	10	----Cranberries.....	kg				
	20	----Blueberries.....	kg				
	90	----Other.....	kg				
0810.90		-Other					
0810.90.10	00	---Rose hips.....	kg	10%	10%	10%	-
0810.90.90		---Other.....		Free	Free	20%	-
	10	----Berries.....	kg				
	90	----Other.....	kg				
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
0811.10		-Strawberries					
0811.10.10	00	---For processing.....	kg	6.61¢ but not less than 10%	6.61¢ but not less than 10%	8.82¢ but not less than 12.5%	-
0811.10.90		---Other.....		15%	15%	20%	-
	10	----Pulp.....	kg				
	90	----Other.....	kg				
0811.20.00		-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries.....		7.5%	10%	12.5%	-
		----Raspberries :					
	11	-----Pulp.....	kg				
	19	-----Other.....	kg				
		----Other :					
	91	-----Pulp.....	kg				
	99	-----Other.....	kg				
0811.90		-Other					
0811.90.10		---Blueberries.....		Free	Free	25%	-
	10	----Pulp.....	kg				
	90	----Other.....	kg				
0811.90.20		---Cherries.....		9.92¢ but not less than 12.5%	11.02¢ but not less than 15%	11.02¢ but not less than 15%	-
	10	----Pulp.....	kg				
		----Other :					
	91	-----Sweet.....	kg				
	99	-----Other.....	kg				
0811.90.30		---Peaches.....		10%	12.5%	15%	-
	10	----Pulp.....	kg				
	90	----Other.....	kg				
0811.90.40		---Cranberries.....		6%	6%	12.5%	-
	10	----Pulp.....	kg				
	90	----Other.....	kg				
0811.90.50	00	---Nuts.....	kg	10%	10%	35%	-
0811.90.90		---Other.....		7.5%	10%	12.5%	-
		----Pulp :					
	11	-----Berries.....	kg				
	19	-----Other.....	kg				
		----Other :					
	91	-----Berries.....	kg				
	99	-----Other.....	kg				

APPENDIX 1 (CONCL.)
CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 08- 8

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
08.12		Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
0812.10.00		-Cherries.....		11.02¢ but not less than 12.5%	11.02¢ but not less than 12.5%	30.88¢ but not less than 35%	12.5%
	10	----Sweet.....	kg				
	20	----Sour.....	kg				
	90	----Other.....	kg				
0812.20.00	00	-Strawberries.....	kg	11.02¢ but not less than 17.5%	11.02¢ but not less than 17.5%	22.05¢ but not less than 35%	12.5%
0812.90		-Other					
0812.90.10	00	---Melons and citrus fruit.....	kg	Free	Free	35%	-
0812.90.20	00	---Nuts.....	kg	10%	10%	35%	-
		---Other :					
0812.90.91		----Of a class or kind grown in Canada..		10%	10%	35%	-
	10	----Berries.....	kg				
	90	----Other.....	kg				
0812.90.99		----Other.....		Free	Free	35%	-
	10	----Berries.....	kg				
	90	----Other.....					
08.13		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.					
0813.10.00	00	-Apricots.....	kg	Free	Free	25%	-
0813.20.00	00	-Prunes.....	kg	Free	Free	25%	-
0813.30.00	00	-Apples.....	kg	Free	10%	25%	-
0813.40.00		-Other fruit.....		Free	Free	25%	-
	10	----Currants.....	kg				
	90	----Other.....	kg				
0813.50		-Mixtures of nuts or dried fruits of this Chapter					
0813.50.10		---Mixtures of nuts; mixtures of dried fruits.....		Free	Free	25%	-
	10	----Mixtures of nuts.....	kg				
	20	----Mixtures of dried fruits.....	kg				
0813.50.20	00	---Mixtures of nuts and dried fruits....	kg	10%	10%	35%	-
08.14							
0814.00.00		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.....		Free	Free	Free	-
	10	----In liquid preservative.....	kg				
	90	----Other.....	kg				

CHAPTER 9

Coffee, Tea, Maté and Spices

A. Introduction

This Chapter is a brief one; however, it covers coffee and tea, both of which are imported in sizeable volumes. The products of this Chapter may be whole, crushed or ground.

Chapter 9 contains, in whole or in part, goods from 25 present items in the Customs Tariff; these existing items are enumerated below:

- * 2600-1 Coffee, roasted or ground
- 2605-1 Imitations of and substitutes for ... coffee ...
- * 2700-1 Coffee, green, n.o.p.
- 2805-1 Tea
- 2810-1 Maté
- * 3000-1 Pepper, unground
- * 3005-1 Cloves, unground
- * 3010-1 Cinnamon, unground
- * 3015-1 Ginger, unground
- * 3020-1 Spices, unground, n.o.p.
- * 3025-1 Chilli pepper, unground
- * 3100-1 Chilli pepper, ground
- * 3105-1 Ginger and spices, ground, n.o.p.
- * 3110-1 Curry powder and paste
- * 3200-1 Nutmegs and mace, whole or unground
- * 3300-1 Nutmegs and mace, ground
 - Feeds, n.o.p., for animals and poultry, and ingredients ... therein:
- * 6921-2 Other than the following, not containing dairy products
- * 7205-1 Aromatic seeds, ...: Anise, caraway, coriander, fennel ...
 - 7610-1 Root, garden and other seeds, n.o.p., ... (pkgs. over 1 lb.)
 - 7615-1 Seeds, namely: Field, root, garden ... (pkgs. less than 1 lb.)
- * 7710-1 Vanilla beans, crude only
 - 9040-1 Dried herbs ...: Basil, bay laurel, marjoram, mint ... thyme
 - 10545-1 Preserved ginger
- * 20300-1 Non-edible seeds, beans, nuts, ... for tanning; tumeric; annatto
- 20600-1 Dragon's blood; fuller's earth ... litmus ... lichens; musk ...

B. Recommendations Made by the Board

No representations were received respecting this Chapter. The Board has put forward a number of nomenclature recommendations (see Table 9.1) for this Chapter; however, no recommendations are made respecting rates of duty. The revised draft schedule is presented in Table 9.2.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 9.1: BOARD RECOMMENDATIONS

Chapter 9 - Coffee, Tea, Maté and Spices

To assure the proper administration of the headings in this Chapter, the following Canadian Legal Note is recommended:

"The products of this Chapter may be whole, crushed or ground."

"Les produits du présent Chapitre peuvent être entiers, broyés ou pulvérisés."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0904.20.10.00	---Neither crushed nor ground . Non broyés ni pulvérisés				2
0907.00.10.00	---Neither crushed nor ground .				2
0908.10.10.00	Non broyé(e)(s)(es) ni pulvé-				
0908.20.10.00	risé(e)(s)(es)				
0908.30.10.00					
0909.10.10.00					
0909.20.10.00					
0909.30.10.00					
0909.40.10.00					
0909.50.10.00					
0910.10.10.00					
0910.40.10.00					
0910.91.10.00					
0910.99.91.00					
0907.00.20.00	---Crushed or ground				2
0908.10.20.00	Broyé(e)(s)(es) ou pulvéri-				
0908.20.20.00	sé(e)(s)(es)				
0908.30.20.00					
0909.10.20.00					
0909.20.20.00					
0909.30.20.00					
0909.40.20.00					
0909.50.20.00					
0910.10.20.00					
0910.40.20.00					
0910.91.20.00					
0910.99.92.00					
0910.99	--Other spices and other mixtures of spices Autres épices et autres mélanges d'épices				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
0910.99.11.00	----For sowing, in packages of a weight not exceeding 500 g . De semence, en paquets d'un poids n'excédant pas 500 g				2
0910.99.19.00	----Other than for sowing; for sowing, in bulk or in packages of a weight exceeding 500 g Autres que de semence; de semence, en vrac ou en paquets d'un poids excédant 500 g				3

COFFEE, TEA, MATÉ AND SPICES

Legal Notes.

*

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper ("Piper cubeba") and other products of heading No. 12.11.

Canadian Legal Note.

*

1. The products of this Chapter may be whole, crushed or ground.

TABLE 9.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 09-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
0901.11.00.00	--Coffee, not roasted --Not decaffeinated	kg	Free	Free	11.02¢/kg	-
0901.12.00.00	--Decaffeinated	kg	Free	Free	11.02¢/kg	-
0901.21.00.00	--Coffee, roasted --Not decaffeinated	kg	4.41¢/kg	4.41¢/kg	11.02¢/kg	Free
0901.22.00.00	--Decaffeinated	kg	4.41¢/kg	4.41¢/kg	11.02¢/kg	Free
0901.30.00.00	--Coffee husks and skins	kg	Free	Free	25%	-
0901.40.00.00	--Coffee substitutes containing coffee . . .	kg	6.61¢/kg	6.61¢/kg	11.02¢/kg	Free
09.02	Tea.					
0902.10.00.00	--Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	Free	Free	Free	-
0902.20.00.00	--Other green tea (not fermented)	kg	Free	Free	Free	-
0902.30.00.00	--Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	Free	Free	Free	-
0902.40.00.00	--Other black tea (fermented) and other partly fermented tea	kg	Free	Free	Free	-
09.03						
0903.00.00.00	Maté	kg	Free	Free	Free	-
09.04	Pepper of the genus "Piper"; dried or crushed or ground fruits of the genus "Capsicum" or of the genus "Pimenta".					
0904.11.00.00	--Pepper	kg	Free	Free	12.5%	-
0904.12.00.00	--Neither crushed nor ground	kg	5%	5%	10%	Free
0904.20	--Crushed or ground	kg				
0904.20.10.00	----Fruits of the genus "Capsicum" or of the genus "Pimenta", dried or crushed or ground	kg	Free	Free	12.5%	-
0904.20.21.00	----Neither crushed nor ground	kg	Free	Free	10% and 6.61¢/kg	-
0904.20.29.00	----Crushed or ground	kg	Free	Free	10%	-
0904.20.29.00	----Chilli pepper	kg	5%	5%	10%	Free
0904.20.29.00	----Other	kg	5%	5%	10%	Free
09.05						
0905.00.00.00	Vanilla	kg	Free	Free	10%	-

*

*

TABLE 9.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 09-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
09.06	Cinnamon and cinnamon-tree flowers.					
0906.10.00.00	--Neither crushed nor ground	kg	Free	Free	12.5%	-
0906.20.00.00	--Crushed or ground	kg	5%	5%	10%	Free
09.07	Cloves (whole fruit, cloves and stems).					
0907.00.10.00	---Neither crushed nor ground	kg	Free	Free	12.5%	-
0907.00.20.00	---Crushed or ground	kg	5%	5%	10%	Free
09.08	Nutmeg, mace and cardamoms.					
0908.10	--Nutmeg					
0908.10.10.00	---Neither crushed nor ground	kg	Free	Free	20%	Free
0908.10.20.00	---Crushed or ground	kg	5%	5%	30%	Free
0908.20	--Mace					
0908.20.10.00	---Neither crushed nor ground	kg	Free	Free	20%	Free
0908.20.20.00	---Crushed or ground	kg	5%	5%	30%	Free
0908.30	--Cardamoms					
0908.30.10.00	---Neither crushed nor ground	kg	Free	Free	Free	-
0908.30.20.00	---Crushed or ground	kg	5%	5%	10%	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper.					
0909.10	--Seeds of anise or badian					
0909.10.10.00	---Neither crushed nor ground	kg	Free	Free	Free	-
0909.10.20.00	---Crushed or ground	kg	5%	5%	10%	Free
0909.20	--Seeds of coriander					
0909.20.10.00	---Neither crushed nor ground	kg	Free	Free	Free	-
0909.20.20.00	---Crushed or ground	kg	5%	5%	10%	Free
0909.30	--Seeds of cumin					
0909.30.10.00	---Neither crushed nor ground	kg	Free	Free	Free	-
0909.30.20.00	---Crushed or ground	kg	5%	5%	10%	Free
0909.40	--Seeds of caraway					
0909.40.10.00	---Neither crushed nor ground	kg	Free	Free	Free	-
0909.40.20.00	---Crushed or ground	kg	5%	5%	10%	Free
0909.50	--Seeds of fennel or juniper					
0909.50.10.00	---Neither crushed nor ground	kg	Free	Free	12.5%	-
0909.50.20.00	---Crushed or ground	kg	5%	5%	10%	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
0910.10	--Ginger					
0910.10.10.00	---Neither crushed nor ground	kg	Free	Free	12.5%	-
0910.10.20.00	---Crushed or ground	kg	5%	5%	10%	Free
0910.20.00.00	--Saffron	kg	Free	Free	Free	-

TABLE 9.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 09-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
0910.30.00.00	-Turmeric (curcuma)	kg	Free	Free	Free	-
0910.40	-Thyme; bay leaves					
0910.40.10.00	---Neither crushed nor ground	kg	Free	Free	Free	- *
0910.40.20.00	---Crushed or ground	kg	5%	5%	10%	Free *
0910.50.00.00	-Curry	kg	Free	Free	10%	-
0910.91	-Other spices					
	---Mixtures referred to in Note 1 (b) to this Chapter					
0910.91.10.00	---Neither crushed nor ground	kg	Free	Free	12.5%	- *
0910.91.20.00	---Crushed or ground	kg	5%	5%	10%	Free *
0910.99	---Other spices and other mixtures of spices					- *
	---Dill seeds					
0910.99.11.00	----For sowing, in packages of a weight not exceeding 500 g	kg	9%	9%	35%	- *
0910.99.19.00	----Other than for sowing; for sowing, in bulk or in packages of a weight exceeding 500 g	kg	Free	Free	10%	- *
	---Other					
0910.99.91.00	----Neither crushed nor ground	kg	Free	Free	25%	- *
0910.99.92.00	----Crushed or ground	kg	5%	5%	10%	Free *

CHAPTER 9

APPENDIX

Chapter 9

COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper ("Piper cubeba") and other products of heading No. 12.11.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
		-Coffee, not roasted :					
0901.11.00	00	--Not decaffeinated.....	kg	Free	Free	11.02%	-
0901.12.00	00	--Decaffeinated.....	kg	Free	Free	11.02%	-
		-Coffee, roasted :					
0901.21.00	00	--Not decaffeinated.....	kg	4.41%	4.41%	11.02%	Free
0901.22.00	00	--Decaffeinated.....	kg	4.41%	4.41%	11.02%	Free
0901.30.00	00	-Coffee husks and skins.....	kg	Free	Free	25%	-
0901.40.00	00	-Coffee substitutes containing coffee...	kg	6.61%	6.61%	11.02%	Free
09.02		Tea.					
0902.10.00	00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.....	kg	Free	Free	Free	-
0902.20.00	00	-Other green tea (not fermented).....	kg	Free	Free	Free	-
0902.30.00	00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.....	kg	Free	Free	Free	-
0902.40.00	00	-Other black tea (fermented) and other partly fermented tea.....	kg	Free	Free	Free	-
09.03							
0903.00.00	00	Maté.....	kg	Free	Free	Free	-
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus <Capsicum> or of the genus <Pimenta>.					
		-Pepper :					
0904.11.00	00	--Neither crushed nor ground.....	kg	Free	Free	12.5%	-
0904.12.00	00	--Crushed or ground.....	kg	5%	5%	10%	Free
0904.20		-Fruits of the genus <Capsicum> or of the genus <Pimenta>, dried or crushed or ground					
0904.20.10	00	---Dried.....	kg	Free	Free	12.5%	-
0904.20.21	00	---Crushed or ground :	kg	Free	Free	10% and 6.61% per kg	-
0904.20.21	00	----Chili pepper.....	kg	Free	Free	10%	-
0904.20.29	00	----Other.....	kg	5%	5%	10%	Free
09.05							
0905.00.00	00	Vanilla.....	kg	Free	Free	10%	-
09.06		Cinnamon and cinnamon-tree flowers.					
0906.10.00	00	-Neither crushed nor ground.....	kg	Free	Free	12.5%	-
0906.20.00	00	-Crushed or ground.....	kg	5%	5%	10%	Free

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 09- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
09.07							
0907.00		Cloves (whole fruit, cloves and stems).					
0907.00.10	00	---Unground.....	kg	Free	Free	12.5%	-
0907.00.20	00	---Ground.....	kg	5%	5%	10%	Free
09.08		Nutmeg, mace and cardamoms.					
0908.10		-Nutmeg					
0908.10.10	00	---Unground.....	kg	Free	Free	20%	Free
0908.10.20	00	---Ground.....	kg	5%	5%	30%	Free
0908.20		-Mace					
0908.20.10	00	---Unground.....	kg	Free	Free	20%	Free
0908.20.20	00	---Ground.....	kg	5%	5%	30%	Free
0908.30		-Cardamoms					
0908.30.10	00	---Unground.....	kg	Free	Free	Free	-
0908.30.20	00	---Ground.....	kg	5%	5%	10%	Free
09.09		Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper.					
0909.10		-Seeds of anise or badian					
0909.10.10	00	---Unground.....	kg	Free	Free	Free	-
0909.10.20	00	---Ground.....	kg	5%	5%	10%	Free
0909.20		-Seeds of coriander					
0909.20.10	00	---Unground.....	kg	Free	Free	Free	-
0909.20.20	00	---Ground.....	kg	5%	5%	10%	Free
0909.30		-Seeds of cumin					
0909.30.10	00	---Unground.....	kg	Free	Free	Free	-
0909.30.20	00	---Ground.....	kg	5%	5%	10%	Free
0909.40		-Seeds of caraway					
0909.40.10	00	---Unground.....	kg	Free	Free	Free	-
0909.40.20	00	---Ground.....	kg	5%	5%	10%	Free
0909.50		-Seeds of fennel or juniper					
0909.50.10	00	---Unground.....	kg	Free	Free	12.5%	-
0909.50.20	00	---Ground.....	kg	5%	5%	10%	Free
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
0910.10		-Ginger					
0910.10.10	00	---Unground.....	kg	Free	Free	12.5%	-
0910.10.20	00	---Ground.....	kg	5%	5%	10%	Free
0910.20.00	00	-Saffron.....	kg	Free	Free	Free	-
0910.30.00	00	-Turmeric (curcuma).....	kg	Free	Free	Free	-
0910.40		-Thyme; bay leaves					
0910.40.10	00	---Unground.....	kg	Free	Free	Free	-
0910.40.20	00	---Ground.....	kg	5%	5%	10%	Free
0910.50.00	00	-Curry.....	kg	Free	Free	10%	-
0910.91		-Other spices :					
		--Mixtures referred to in Note 1 (b) to this Chapter					
0910.91.10	00	---Unground.....	kg	Free	Free	12.5%	-
0910.91.20	00	---Ground.....	kg	5%	5%	10%	Free
0910.99		--Other					
		---Dill seeds :					

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
0910.99.11	00	---For sowing, when in packages weighing 500 g each or less.....	kg	9%	9%	35%	-
0910.99.19	00	---Other.....	kg	Free	Free	10%	-
0910.99.91	00	---Other :	kg	Free	Free	25%	-
0910.99.92	00	---Unground.....	kg	5%	5%	10%	-
		---Ground.....					Free

CHAPTER 10

Cereals

A. Introduction

HS Chapter 10 covers cereal grains such as wheat, rye, barley, and oats. Corn, except sweet corn, is included as are other cereals whether or not suitable for use as vegetables. Grains which have been hulled or otherwise worked are excluded, with the exception of rice in certain forms (e.g., husked, milled, glazed, etc.).

This Chapter covers, in whole or in part, the 15 Customs Tariff items enumerated below:

- * 4900-1 Buckwheat
- * 5200-1 Barley, n.o.p.
- * 5500-1 Indian corn
- * 5501-1 Yellow dent corn
- * 5505-1 Grain sorghum
- * 5600-1 Oats
- * 5800-1 Rye
- * 6000-1 Wheat
- * 6200-1 Rice, uncleaned, unhulled or paddy
- * 6300-1 Rice, cleaned
- * 7220-1 Millet seed
 - Field seeds, n.o.p., packages over one pound each:
 - 7312-1 Grass seeds, n.o.p., except mixed
 - 7615-1 Seeds, namely: Field, root, garden ... (pkgs. less than 1 lb.)
 - 7625-1 Seeds, namely: Canary and celery, ... for manufacture or blending
 - 71100-7 Prepared foods and beverages ... human consumption; ... animal feeds

B. Recommendations Made by the Board

No representations were received respecting this Chapter and, with one exception, all changes recommended pertain to revisions in nomenclature. The Board notes, for HS item 1007.00.90 (grain sorghum), that the proposed specific duty shown in the draft schedule, \$3.80 per tonne, is in error. The corrected specific duty, based on the present duty of 5¢ per bushel, should be \$1.97 per tonne when converted to metric. The Board recommends a corresponding amendment to the draft HS schedule. In addition, broom corn seed (tariff item 7325-1) does not fall in Heading 10.07, but in class 1209.99.99 (new 1209.99.92). The tariff line was therefore deleted from Heading 10.07 and added, as a statistical subheading, in class 1209.99.99 (new 1209.99.92).

This, and other revisions, are enumerated in Table 10.1 and the revised HS draft schedule resulting is presented in Table 10.2.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 10.1: BOARD RECOMMENDATIONS

Chapter 10 - Cereals

Delete the Supplementary Note and insert footnote code 1 against classes 1006.30.00.00 and 1006.40.00.00. Add the following footnote at the bottom of the appropriate page:

"If the weight of each package does not exceed 1 kg, include the weight of the package in the weight for duty."
 "Si en paquet d'un poids n'excédant pas 1 kg, inclure le poids de l'emballage dans le poids pour le droit."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1001.90.00.00	-Other wheat and meslin Autres froments (blés) et météil				3
1005.10.10.00	---Maïs jaune denté (Zea mays var. indentata)				1
1005.90	-Other than seed Autres que de semence				3
1005.90.10.00	---Maïs jaune denté (Zea mays var. indentata)				1
1005.90.90.00	---Other maize (corn) Autres maïs				3
1006.10.00.90	-----Other rice in the husk . . Autres riz en paille				3
1007.00	Change the rates of duty	\$1.97 /tonne	\$1.97 - /tonne		6
1007.00.10.00	Delete this class (transfer to 1209.99.92)				2
1007.00.90.00	Delete this class				2
1008.30.10.00	---In packages of a weight not exceeding 500 g En paquets d'un poids n'ex- cédant pas 500 g				2
1008.30.90.00	Renumber 1008.30.20.00 ---In bulk or in packages of a weight exceeding 500 g . . . En vrac ou en paquets d'un poids excédant 500 g				2, 3

Legal Notes.

*

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.
2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Legal Note.

*

1. The term "durum wheat" means wheat of the "Triticum durum" species and the hybrids derived from the inter-specific crossing of "Triticum durum" which have the same number (28) of chromosomes as that species.

*

TABLE 10.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
10.01	Wheat and meslin.					
1001.10.00.00	-Durum wheat	tonne	Free	\$4.41 /tonne	\$11.02 /tonne	-
1001.90.00.00	-Other wheat and meslin	tonne	Free	\$4.41 /tonne	\$11.02 /tonne	- *
10.02	Rye	tonne	Free	Free	\$5.91 /tonne	-
1002.00.00.00						
10.03	Barley	tonne	Free	\$2.30 /tonne	\$11.48 /tonne	-
1003.00.00.						
10 10	-----Seed	tonne				
90 90	-----Other	tonne				
10.04	Oats	tonne	Free	Free	\$10.37 /tonne	-
1004.00.00.						
10 10	-----Seed	tonne				
90 90	-----Other	tonne				
10.05	Maize (corn).					
1005.10	-Seed					
1005.10.10.00	---Yellow dent corn (Zea mays var. indentata)	tonne	Free	\$1.97 /tonne	\$7.87 /tonne	-
1005.10.90.00	---Other	tonne	Free	\$3.15 /tonne	\$7.87 /tonne	-
1005.90	-Other than seed					
1005.90.10.00	---Yellow dent corn (Zea mays var. indentata)	tonne	Free	\$1.97 /tonne	\$7.87 /tonne	- *
1005.90.90.00	---Other maize (corn)	tonne	Free	\$3.15 /tonne	\$7.87 /tonne	- *
10.06	Rice.					
1006.10.00.	-Rice in the husk (paddy or rough)	tonne	Free	Free	Free	-
10 10	-----Wild rice	tonne				
90 90	-----Other rice in the husk	tonne				- *
1006.20.00.00	-Husked (brown) rice	tonne	Free	Free	Free	-
1006.30.00.00	-Semi-milled or wholly milled rice, whether or not polished or glazed (1)	tonne	\$5.51 /tonne	\$5.51 /tonne	\$22.05 /tonne	Free
1006.40.00.00	-Broken rice (1)	tonne	\$5.51 /tonne	\$5.51 /tonne	\$22.05 /tonne	Free

(1) If the weight of each package does not exceed 1 kg, include the weight of the package in the weight for duty.

TABLE 10.2 (CONCL.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
10.07 1007.00.00.00	Grain sorghum	tonne	\$1.97 /tonne	\$1.97 /tonne	\$6.61 /tonne	-
10.08	Buckwheat, millet and canary seed; other cereals.					
1008.10.00.	-Buckwheat		Free	Free	\$6.89 /tonne	-
10	-----Seed	tonne				
90	-----Other	tonne				
1008.20.00.	-Millet		Free	Free	10%	-
10	-----Seed	kg				
90	-----Other	kg				
1008.30	-Canary seed					
1008.30.10.00	---In packages of a weight not exceeding 500 g	kg	9%	9%	35%	-
1008.30.20.00	---In bulk or in packages of a weight exceeding 500 g	kg	Free	Free	10%	-
1008.90.00.00	-Other cereals	kg	Free	Free	4.41¢/kg	-

CHAPTER 10

APPENDIX

Chapter 10

CEREALS

Notes.

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.
2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1. The term "durum wheat" means wheat of the "Triticum durum" species and the hybrids derived from the inter-specific crossing of "Triticum durum" which have the same number (28) of chromosomes as that species.

Supplementary Note.

1. For goods admissible under subheading No. 1006.30 or 1006.40, when in packages weighing 1 kilogram each or less, the weight of the package shall be included in the weight for duty.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 10- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
10.01		Wheat and meslin.					
1001.10.00	00	-Durum wheat.....	tonne	Free	\$4.41	\$11.02	-
1001.90.00	00	-Other.....	tonne	Free	\$4.41	\$11.02	-
10.02							
1002.00.00	00	Rye.....	tonne	Free	Free	\$5.91	-
10.03							
1003.00.00		Barley.....		Free	\$2.30	\$11.48	-
	10	----Seed.....	tonne				
	90	----Other.....	tonne				
10.04							
1004.00.00		Oats.....		Free	Free	\$10.37	-
	10	----Seed.....	tonne				
	90	----Other.....	tonne				
10.05		Maize (corn)					
1005.10		-Seed					
1005.10.10	00	---Yellow dent corn (Zea mays var. indentata).....	tonne	Free	\$1.97	\$7.87	-
1005.10.90	00	---Other.....	tonne	Free	\$3.15	\$7.87	-
1005.90		-Other					
1005.90.10	00	---Yellow dent corn (Zea mays var. indentata).....	tonne	Free	\$1.97	\$7.87	-
1005.90.90	00	---Other.....	tonne	Free	\$3.15	\$7.87	-
10.06		Rice.					
1006.10.00		-Rice in the husk (paddy or rough).....		Free	Free	Free	-
	10	----Wild rice.....	tonne				
	90	----Other.....	tonne				
1006.20.00	00	-Husked (brown) rice.....	tonne	Free	Free	Free	-
1006.30.00	00	-Semi-milled or wholly milled rice, whether or not polished or glazed.....	tonne	\$5.51	\$5.51	\$22.05	Free
1006.40.00	00	-Broken rice.....	tonne	\$5.51	\$5.51	\$22.05	Free
10.07							
1007.00		Grain sorghum					
1007.00.10	00	---Broom corn seed.....	kg	Free	Free	15%	-
1007.00.90	00	---Other.....	tonne	\$3.80	\$3.80	\$6.61	-
10.08		Buckwheat, millet and canary seed; other cereals.					
1008.10.00		-Buckwheat.....		Free	Free	\$6.89	-
	10	----Seed.....	tonne				
	90	----Other.....	tonne				

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 10- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1008.20.00		-Millet.....		Free	Free	10%	-
	10	----Seed.....	kg				
	90	----Other.....	kg				
1008.30		-Canary seed					
1008.30.10	00	---When in packages weighing 500 g each or less.....	kg	9%	9%	35%	-
1008.30.90	00	---Other.....	kg	Free	Free	10%	-
1008.90.00	00	-Other cereals.....	kg	Free	Free	4.41%	-

CHAPTER 11Products of the Milling Industry; Malt; Starches; Inulin; Wheat GlutenA. Introduction

This Chapter contains milled cereal products such as wheat flour, corn meal, rolled oats, pearled barley, etc. as well as potato flour and flakes, malt and various starches.

The 25 Customs Tariff items that come under Chapter 11 of the proposed HS schedule are as follows:

- 3910-1 Starch, ..., n.o.p.
- * 3915-1 Starch or flour of sago, cassava, or rice ...
- 3920-1 Rice meal, rice feed ...
- 4505-1 Prepared cereal foods, ... (pkgs, not more than 25 lbs.)
- 4600-1 Prepared cereal foods, n.o.p. ...
- * 5000-1 Buckwheat meal or flour ...
- * 5100-1 Pot, pearl, rolled, roasted, or ground barley
- * 5300-1 Cornmeal
- * 5400-1 Hominy grits, hominy feeds and brewers' corn grits
- * 5405-1 Corn grits for use in the manufacture of corn flour
- * 5410-1 Corn grits, n.o.p.
- * 5700-1 Oatmeal and rolled oats
- * 5900-1 Rye meal or flour
- * 6100-1 Wheat flour and semolina
- * 6930-1 Guar meal
- 9015-1 Vegetables ... (processed), for the manufacture of soups ...
- Potatoes, processed, ... whether or not in air-tight cans ...:
- * 9036-1 Potato starch and potato flour
- 9037-1 N.o.p.
- 11400-1 Nuts of all kinds, ..., n.o.p.
- * 16700-1 Malt, whole, crushed or ground, n.o.p.
- * 16705-1 Malt flour, n.o.p.
- 16800-1 Malt flour ...; malt syrup ...; grain molasses
- 49205-1 Drilling mud and additives therefor for use in drilling for oil, ...
- 71100-1 All goods not enumerated in this schedule ... not free of duty
- 71100-7 Prepared foods and beverages, ... human consumption;...animal feeds...

B. Recommendations Made by the Board

There were no representations concerning Chapter 11 and thus all recommendations result from Board's review. In addition to the recommendations respecting nomenclature, two changes are put forward which pertain to rates of duty.

-
- * Indicates that goods under the present tariff item are classified only to this Chapter.

The first revision concerns HS subheading 1108.13.00 (potato starch) which carries an MFN rate of 12.5% for starch used both as a food as well as for industrial purposes. This proposed item would, in effect, make potato starch when used as a "drilling mud" for oil or mineral exploration (the principal industrial application) dutiable at 12.5% compared with a present rate of Free. The Board recommends that free entry be restored for industrial potato starch.

Second, it is noted that inulin⁽¹⁾ is at present admitted free of duty if used as a drilling mud (under existing tariff item 49205-1) but that this commodity is dutiable at 10.2% MFN (under present item 71100-1) when used for other industrial applications. The fact that tariff item 71100-1 accounts for most of the trade in HS item 1108.20.00 (see Appendix) is reflected in the proposed rate of 10.2%. The Board was of the opinion, however, that duty free imports under present item 49205-1 should also be taken into account in this instance and favours the use of a trade weighted average. Accordingly, it recommends, in order to restore at least in part the prevailing tariff treatment, that the proposed rate for inulin under HS item 1108.20.00 be revised to 7.5% MFN.

These two rate changes, as well as recommendations respecting nomenclature revisions, are identified in Table 11.1 and are incorporated into the revised draft schedule for this Chapter presented in Table 11.2

(1) Inulin, a plant derivative chemically similar to starch, is normally extracted from Jerusalem artichokes, dahlia and chicory roots.

TABLE 11.1: BOARD RECOMMENDATIONSChapter 11 - Products of the Milling Industry;
Malt; Starches; Inulin; Wheat Gluten

Delete the Supplementary Note and insert footnote code 1 against each tariff line of classes 1108.11, 1108.12 and 1108.19. Add the following footnote at the bottom of appropriate pages:

"If the weight of each package does not exceed 1 kg, include the weight of the package in the weight for duty."

"Si en paquets d'un poids n'excédant pas 1 kg, inclure le poids de l'emballage dans le poids pour le droit."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1102.90.00.00	-Other cereal flours Autres farines de céréales				3
1103.13.90.00	---Other maize (corn) groats . . Autres gruaux de maïs				3
1103.19.90.00	---Other groats and meals of other cereals Autres gruaux et semoules d'autres céréales				3
1106.20.10.00	---Flour of sago or cassava . . Farines de sagou ou de cassave				2
1108.11.00.10	-----Usage alimentaire				2
1108.12.00.10	-----Usage alimentaire				2
1108.13.00.00	Delete the rate of duty				6
1108.13.00.10	Renumber 1108.13.10.00 ---Food use Usage alimentaire	12.5%	12.5%	-	6
1108.13.00.20	Renumber 1108.13.20.00 ---Industrial (non food) Industriel (non comestible)	Free	Free	-	6
1108.14.00.10	-----Usage alimentaire				2

TABLE 11.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1108.19.00.11	-----Usage alimentaire				2
1108.19.00.21	-----Usage alimentaire				2
1108.19.00.31	-----Usage alimentaire				2
1108.19.00.40	Renumber 1108.19.00.80				
	-----Other cereal starches . . . Autres amidons et féculés de céréales				2
1108.19.00.41	Renumber 1108.19.00.81				
	-----Usage alimentaire				2
1108.19.00.42	Renumber 1108.19.00.82				2
1108.19.00.90	-----Other starches Autres amidons et féculés				3
1108.20.00.00	Change rate of duty	7.5%	7.5%	5%	6

PRODUCTS OF THE MILLING INDUSTRY; MALT;
STARCHES; INULIN; WHEAT GLUTEN

Legal Notes.

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No. 19.01;
- (c) Corn flakes or other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading No. 23.02.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45%	2.5%	80%	-
Barley . . .	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum . .	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat .	45%	4%	80%	-

3. For the purposes of heading No. 11.03 the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

TABLE 11.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 11-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
11.01						
1101.00.00.00	Wheat or meslin flour	tonne	Free	\$5.62 /tonne	\$15.20 /tonne	-
11.02	Cereal flours other than of wheat or meslin.					
1102.10.00.00	--Rye flour	tonne	Free	\$2.81 /tonne	\$5.62 /tonne	-
1102.20.00.00	--Maize (corn) flour	kg	10%	10%	30%	-
1102.30.00.00	--Rice flour	kg	1.65¢/kg	1.65¢/kg	2.76¢/kg	Free
1102.90.00.00	--Other cereal flours	kg	10%	10%	30%	- *
11.03	Cereal groats, meal and pellets.					
1103.11.00.00	--Groats and meal --Of wheat	tonne	Free	\$5.62 /tonne	\$15.20 /tonne	-
1103.12.00.00	--Of oats	tonne	Free	\$11.02 /tonne	\$17.64 /tonne	-
1103.13	--Of maize (corn)					
1103.13.10.00	---Cornmeal	tonne	Free	\$4.50 /tonne	\$6.75 /tonne	-
1103.13.20.00	---Corn grits for use in the manufacture of corn flour	tonne	Free	Free	\$6.61 /tonne	-
1103.13.90.00	---Other maize (corn) groats	tonne	4.5%	4.5%	25%	- *
1103.14.00.00	--Of rice	kg	Free	Free	2.76¢/kg	-
1103.19	--Of other cereals					
1103.19.10.00	---Of buckwheat	tonne	Free	Free	\$11.02 /tonne	-
1103.19.90.00	---Other groats and meals of other cereals .	kg	8.1%	8.1%	20%	5% *
1103.21.00.00	-Pellets					
1103.29.00.00	--Of wheat	kg	8.3%	8.3%	22.3%	5.5%
	--Of other cereals	kg	8.3%	8.3%	22.3%	5.5%
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.					
1104.11.00.00	--Rolled or flaked grains					
1104.12.00.00	--Of barley	kg	10%	10%	30%	-
1104.19.00.00	--Of oats	tonne	Free	\$11.02 /tonne	\$17.64 /tonne	-
	--Of other cereals	kg	8.8%	8.8%	23.8%	6%
	--Other worked grains (for example, hulled, pearled, sliced or kibbled)					
1104.21.00.00	--Of barley	kg	10%	10%	30%	-
1104.22.00.00	--Of oats	kg	8.8%	8.8%	23.8%	6%
1104.23.00.00	--Of maize (corn)	kg	8.8%	8.8%	23.8%	6%
1104.29.00.00	--Of other cereals	kg	8.3%	8.3%	23.8%	5.5%
1104.30.00.00	--Germ of cereals, whole, rolled, flaked or ground	kg	8.8%	8.8%	23.8%	6%

TABLE 11.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 11-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
11.05	Flour, meal and flakes of potatoes.					
1105.10.00.00	-Flour and meal	kg	12.5%	12.5%	25%	-
1105.20.00.00	-Flakes	kg	10%	10%	25%	-
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.					
1106.10	-Flour and meal of the dried leguminous vegetables of heading No. 07.13					
1106.10.10.00	---Guar meal	kg	Free	Free	25%	-
1106.10.90.00	---Other	kg	10%	10%	30%	-
1106.20	-Flour and meal of sago, roots or tubers of heading No. 07.14					
1106.20.10.00	---Flour of sago or cassava	kg	1.65¢/kg	1.65¢/kg	2.76¢/kg	Free
1106.20.90.00	---Other	kg	10%	10%	30%	-
1106.30.00.00	-Flour, meal and powder of the products of Chapter 8	kg	10%	10%	35%	-
11.07	Malt, whether or not roasted.					
1107.10.00.00	-Not roasted	kg	0.73¢/kg	1.10¢/kg	1.65¢/kg	-
1107.20.00.00	-Roasted	kg	0.73¢/kg	1.10¢/kg	1.65¢/kg	-
11.08	Starches; inulin.					
1108.11.00.	--Starches					
10	-----Wheat starch (1)	kg	2.21¢/kg	2.21¢/kg	4.41¢/kg	1.48¢/kg
20	-----Food use	kg				
1108.12.00.	-----Industrial (non food)	kg	2.21¢/kg	2.21¢/kg	4.41¢/kg	1.48¢/kg
10	-----Maize (corn) starch (1)	kg				
20	-----Food use	kg				
1108.13	-----Industrial (non food)	kg				
1108.13.10.00	-----Potato starch					
1108.13.20.00	-----Food use	kg	12.5%	12.5%	25%	-
1108.14.00.	-----Industrial (non food)	kg	Free	Free	25%	-
10	-----Manioc (cassava) starch	kg	1.65¢/kg	1.65¢/kg	2.76¢/kg	Free
20	-----Food use	kg				
1108.19.00.	-----Industrial (non food)	kg				
11	-----Other starches (1)	kg	2¢/kg	2¢/kg	3.7¢/kg	0.8¢/kg
12	-----Rice starch					
21	-----Food use	kg				
22	-----Industrial (non food)	kg				
31	-----Sago starch					
32	-----Food use	kg				
	-----Industrial (non food)	kg				

(1) If the weight of each package does not exceed 1 kg, include the weight of the package in the weight for duty.

TABLE 11.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 11-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
1108.19.00.	-----Other cereal starches						*
81	-----Food use	kg					*
82	-----Industrial (non food)	kg					*
90	-----Other starches	kg					*
1108.20.00.00	-Inulin	kg	7.5%	7.5%	25%	5%	*
11.09							
1109.00.00.00	Wheat gluten, whether or not dried	kg	15%	17.5%	25%	11.5%	

CHAPTER 11

APPENDIX

**PRODUCTS OF THE MILLING INDUSTRY; MALT;
STARCHES; INULIN; WHEAT GLUTEN**

Notes.

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Prepared flours, meal and starches of heading No. 19.01;
- (c) Corn flakes and other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading No. 23.02.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye.....	45%	2.5%	80%	-
Barley.....	45%	3%	80%	-
Oats.....	45%	5%	80%	-
Maize (corn) and grain sorghum....	45%	2%	-	90%
Rice.....	45%	1.6%	80%	-
Buckwheat...	45%	4%	80%	-

3. For the purposes of heading No. 11.03 the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Supplementary Note.

1. For goods admissible under item No. 1108.11.00, 1108.12.00 or 1108.19.00, when in packages weighing 1 kilogram each or less, the weight of the package shall be included in the weight for duty.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
11.01							
1101.00.00	00	Wheat or meslin flour.....	tonne	Free	\$5.62	\$15.20	-
11.02		Cereal flours other than of wheat or meslin.					
1102.10.00	00	-Rye flour.....	tonne	Free	\$2.81	\$5.62	-
1102.20.00	00	-Maize (corn) flour.....	kg	10%	10%	30%	-
1102.30.00	00	-Rice flour.....	kg	1.65¢	1.65¢	2.76¢	Free
1102.90.00	00	-Other.....	kg	10%	10%	30%	-
11.03		Cereal groats, meal and pellets.					
		-Groats and meal :					
1103.11.00	00	--Of wheat.....	tonne	Free	\$5.62	\$15.20	-
1103.12.00	00	--Of oats.....	tonne	Free	\$11.02	\$17.64	-
1103.13		--Of maize (corn)					
1103.13.10	00	---Cornmeal.....	tonne	Free	\$4.50	\$6.75	-
1103.13.20	00	---Corn grits for use in the manufacture of corn flour.....	tonne	Free	Free	\$6.61	-
1103.13.90	00	---Other.....	tonne	4.5%	4.5%	25%	-
1103.14.00	00	--Of rice.....	kg	Free	Free	2.76¢	-
1103.19		--Of other cereals					
1103.19.10	00	---Of buckwheat.....	tonne	Free	Free	\$11.02	-
1103.19.90	00	---Other.....	kg	8.1%	8.1%	20%	5%
		-Pellets :					
1103.21.00	00	--Of wheat.....	kg	8.3%	8.3%	22.3%	5.5%
1103.29.00	00	--Of other cereals.....	kg	8.3%	8.3%	22.3%	5.5%
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.					
		-Rolled or flaked grains :					
1104.11.00	00	--Of barley.....	kg	10%	10%	30%	-
1104.12.00	00	--Of oats.....	tonne	Free	\$11.02	\$17.64	-
1104.19.00	00	--Of other cereals.....	kg	8.8%	8.8%	23.8%	6%
		-Other worked grains (for example, hulled, pearled, sliced or kibbled) :					
1104.21.00	00	--Of barley.....	kg	10%	10%	30%	-
1104.22.00	00	--Of oats.....	kg	8.8%	8.8%	23.8%	6%
1104.23.00	00	--Of maize (corn).....	kg	8.8%	8.8%	23.8%	6%
1104.29.00	00	--Of other cereals.....	kg	8.3%	8.3%	23.8%	5.5%
1104.30.00	00	-Germ of cereals, whole, rolled, flaked or ground.....	kg	8.8%	8.8%	23.8%	6%
11.05		Flour, meal and flakes of potatoes.					
1105.10.00	00	-Flour and meal.....	kg	12.5%	12.5%	25%	-
1105.20.00	00	-Flakes.....	kg	10%	10%	25%	-

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
11.06		Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.					
1106.10		-Flour and meal of the dried leguminous vegetables of heading No. 07.13					
1106.10.10	00	---Guar meal.....	kg	Free	Free	25%	-
1106.10.90	00	---Other.....	kg	10%	10%	30%	-
1106.20		-Flour and meal of sago, roots or tubers of heading No. 07.14					
1106.20.10	00	---Flour of sago and cassava.....	kg	1.65¢	1.65¢	2.76¢	Free
1106.20.90	00	---Other.....	kg	10%	10%	30%	-
1106.30.00	00	-Flour, meal and powder of the products of Chapter 8.....	kg	10%	10%	35%	-
11.07		Malt, whether or not roasted.					
1107.10.00	00	-Not roasted.....	kg	0.73¢	1.10¢	1.65¢	-
1107.20.00	00	-Roasted.....	kg	0.73¢	1.10¢	1.65¢	-
11.08		Starches; inulin.					
1108.11.00		-Starches :					
	10	---Wheat starch.....	kg	2.21¢	2.21¢	4.41¢	1.48¢
	20	----Food use.....	kg				
	20	----Industrial (non food).....	kg				
1108.12.00		--Maize (corn) starch.....					
	10	----Food use.....	kg	2.21¢	2.21¢	4.41¢	1.48¢
	20	----Industrial (non food).....	kg				
1108.13.00		--Potato starch.....					
	10	----Food use.....	kg	12.5%	12.5%	25%	-
	20	----Industrial (non food).....	kg				
1108.14.00		--Manioc (cassava) starch.....					
	10	----Food use.....	kg	1.65¢	1.65¢	2.76¢	Free
	20	----Industrial (non food).....	kg				
1108.19.00		--Other starches.....					
		----Rice starch :					
	11	----Food use.....	kg	2¢	2¢	3.7¢	.8¢
	12	----Industrial (non food).....	kg				
		----Sago starch :					
	21	----Food use.....	kg				
	22	----Industrial (non food).....	kg				
		----Arrowroot starch :					
	31	----Food use.....	kg				
	32	----Industrial (non food).....	kg				
		----Cereal starches not specified in other headings :					
	41	----Food use.....	kg				
	42	----Industrial (non food).....	kg				
	90	----Other.....	kg				
1108.20.00	00	-Inulin.....	kg	10.2%	10.2%	25%	6.5%
11.09							
1109.00.00	00	Wheat gluten, whether or not dried.....	kg	15%	17.5%	25%	11.5%

CHAPTER 12

Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruits; Industrial or Medicinal Plants; Straw and Fodder

A. Introduction

Chapter 12 covers seeds and fruits of a kind used for the extraction of edible or industrial oils and fats, for sowing or for other purposes. These seeds and fruits may be whole, broken, crushed, husked, or shelled. Also included are flours or meals of these oil seeds or oleaginous fruits (except of mustard seed), miscellaneous grains, other seeds and fruits (such as locust beans, sugar beet and sugar cane) and industrial or medicinal plants as well as straw and fodder. Among the products excluded from this Chapter are solid residues resulting from the extraction of vegetable oil from oil seeds or oleaginous fruits.

Chapter 12 covers, in whole or in part, 68 Customs Tariff items. These are enumerated below:

- 2400-1 Chicory roots, raw or green with or without leaves
- 2500-1 Chicory, kiln dried, roasted or ground
- * 3500-1 Hops
- * 4720-1 Calabar beans
- 6900-1 Straw
- * 6910-1 Hay
 - Feeds, n.o.p., for animals and poultry, and ingredients ... therein:
- 6921-2 Other than the following, not containing dairy products
- * 6929-1 Alfalfa meal or grass meal
- * 7000-1 Flaxseed
- * 7100-1 Hemp seed for agricultural purposes
- * 7105-1 Timothy seed
 - Clover seed, including alfalfa seed:
- * 7111-1 Other than the following
- * 7112-1 White (ladino), sweet, and common white (White Dutch)
- * 7115-1 Tree seeds for reforestation purposes only
- * 7200-1 Field and garden seeds not specified as free ...
- * 7215-1 Seed of the sugar beet, for agricultural purposes
- * 7225-1 Bent grass seed, not to include red-top grass seed
 - Field seeds, n.o.p.; packages over one pound each:
- * 7301-1 Other than the following
- * 7302-1 Blue grass
- * 7303-1 Brome grass
- * 7304-1 Chewing's fescue
- * 7305-1 Meadow fescue
- * 7306-1 Orchard grass
- * 7307-1 Poppy
- * 7308-1 Red fescue
- * 7309-1 Rye grass

* Indicates that goods under the present tariff item are classified only to this Chapter.

- * 7310-1 Tall oat grass
- * 7311-1 Wheat grass
- 7312-1 Grass seeds, n.o.p., except mixed
- * 7313-1 Mixed grass seeds
- * 7320-1 Cotton seed
- * 7325-1 Broom corn seed, ... (pkgs. over 1 lb.)
- * 7400-1 Seeds ... parsley, parsnip, beet ... onion
- 7610-1 Root, garden and other seeds, n.o.p., ... (pkgs. over 1 lb.)
- 7615-1 Seeds namely: Field, root, garden and other ...
- 7625-1 Seeds namely: Canary and celery, ... for manufacture or blending
- * 7700-1 Beans, viz: Tonquin ... locust ...; locust bean meal
- 7920-1 Trees, being seedling stock for grafting ...
- * 8600-1 Beets for the manufacture of sugar
- Vegetables, fresh, in their natural state ...:
- 8744-1 Turnips and rutabagas
- * 9012-1 Soya bean flour ... manufacture of glues and adhesives
- 9015-1 Vegetables, ... (processed), for the manufacture of soups ...
- 9040-1 Dried herbs ...: Basil, bay laurel, marjoram, mint ... thyme
- 9050-1 Vegetable materials for use as flavourings, n.o.p.
- 10900-1 Nuts of all kinds, n.o.p.
- * 10905-1 Peanuts, green, in the shell ...
- * 11305-1 Copra or broken cocoanut meat ...
- * 14005-1 Shredded sugar cane
- 20400-1 Drugs, such as barks, flowers, roots ...
- 20500-1 Roots, medicinal, ... alkanet, ginseng ... liquorice, ... unground
- * 23500-1 Liquorice fibres, ... ground or sifted
- * 23800-1 Rice hulls
- * 27600-1 Mustard seed
- * 27605-1 Rape seed
- * 27610-1 Sesame seed
- * 27615-1 Sunflower seed
- * 27620-1 Castor beans
- * 27625-1 Soya beans
- * 27630-1 Palm kernels
- Oilcake and oilcake meal, including pellets or other shapes:
- 27701-1 Cottonseed
- 27702-1 Linseed
- 27703-1 Peanut
- 27704-1 Soya bean
- 27705-1 All other, of vegetable origin
- 54005-1 Grasses, seaweed, mosses and vegetable fibres ...
- 54010-1 Grasses n.o.p.; bagasse of sugar cane ...
- 66325-1 Sea-weeds or sea plants, ... for feeding animals
- 71100-1 All goods not enumerated in this schedule ... not free of duty

B. Recommendations Made by the Board

No submissions were received specific to this draft Chapter and only one recommendation is made, consequent to the Board's own review, which relates to a change in proposed rates.

* Indicates that goods under the present tariff item are classified only to this Chapter.

Item 1208.10.10.00, soya bean flour, concords with present item 9012-1 (Soya bean flour used in the manufacture of glues and adhesives). The Board notes that, whereas free entry is permitted under current tariff item 9012-1, in the draft HS schedule a duty of 10% MFN would be imposed on soya bean flour for glues/adhesives. The Board recommends the restoration of present duty-free admission for this end-use and has therefore amended HS subheading 1208.10 accordingly to include such provision.

This rate change, and all nomenclature revisions, are shown in Table 12.1 and the amended HS draft schedule resulting is presented as Table 12.2.

The transfer of broom corn seed (tariff item 7325-1) from Heading 10.07 to class 12.09.99.99 (new 1209.99.92) should be noted.

TABLE 12.1: BOARD RECOMMENDATIONS

Chapter 12 - Oil Seeds and Oleaginous Fruits; Miscellaneous Grains,
Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

In order to assure that tariff items 1208.10.10.00 and 1208.90.10.00 are properly administered, the following Canadian Legal Note is recommended:

"For the purposes of tariff item nos. 1208.10.10.00 and 1208.90.10.00, the term "flour" only covers products of which more than 50% by weight passes through a no. 5 bolting cloth with an average mesh aperture of 0.263 mm."

Au sens des numéros tarifaires 1208.10.10.00 et 1208.90.10.00, on considère comme "farines fines" seulement les produits qui passent à travers une toile à tami n° 5 d'une ouverture moyenne de maille de 0,263 mm dans une proportion égale ou supérieure à 50% en poids."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1206.00.00.20	-----For oil extraction Pour l'extraction d'huile				2
1206.00.00.90	-----For other uses Pour d'autres usages				3
1207.90	-Other oil seeds and oleaginous fruits Autres graines et fruits oléa- gineux				3
1208.10.10.00	Delete the rate of duty ---Farines fines				6
1208.10.11.00	New class ----For use in the manufacture of glue or other adhesives . Utilisées dans la fabrica- tion de colles ou autres adhésifs	Free	Free	-	6
1208.10.19.00	New class ----Other Autres	10%	10%	-	6
1208.10.20.00	---Autres farines				2
1208.90	-Of other oil seeds or oleaginous fruits D'autres graines ou de fruits oléagineux				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1208.90.10.00	---Farines fines				2
1208.90.20	---Autres farines				2
1209.19.10.00	---In packages of a weight not exceeding 500 g En paquets d'un poids n'excé- dant pas 500 g				2
1209.19.90.00	Renumber 1209.19.20.00 ---In bulk or in packages of a weight exceeding 500 g En vrac ou en paquets d'un poids excédant 500 g				2, 3
1209.22.00.90	-----Other clovers Autres trèfles				3
1209.23.00.90	-----Other fescues Autres fétuques				3
1209.29.00	--Other seeds of forage plants . Autres graines fourragères				3
1209.30.10.00	---In packages of a weight not exceeding 30 g En paquets d'un poids n'excé- dant pas 30 g				2
1209.30.90.00	Renumber 1209.30.20.00 ---In bulk or in packages of a weight exceeding 30 g En vrac ou en paquets d'un poids excédant 30 g				2, 3
1209.90	-Other seeds, fruit and spores, of a kind used for sowing . . . Autres graines, fruits et spores, à ensemençer				3
1209.91.10	---In packages of a weight not exceeding 500 g En paquets d'un poids n'excé- dant pas 500 g				2
1209.91.10.90	-----Other vegetables Autres légumes				3

TABLE 12.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1209.91.90	Renumber 1209.91.20 ---In bulk or in packages of a weight exceeding 500 g . . . En vrac ou en paquets d'un poids excédant 500 g				2, 3
1209.91.90.90	-----Other vegetables Autres légumes				3
1209.99	--Other seeds, fruit and spores Autres graines, fruits et spores				3
1209.99.91.00	----Seeds in packages of a weight not exceeding 500 g Graines en paquets d'un poids n'excédant pas 500 g				2
1209.99.99.00	Renumber 1209.99.92 ----Seeds in bulk or in packages of a weight exceeding 500 g; fruit and spores Graines en vrac ou en paquets d'un poids excédant 500 g; fruits et spores				2, 3
1209.99.92.10	New class (from 10.07) -----Broom corn Sorgho à balais				2
1209.99.92.90	New class -----Other Autres				2
1211.90.00	-Other plants and parts of plants (including seeds and fruits) Autres plantes, parties de plantes, graines et fruits				3
1212.90	-Sugar beet and sugar cane; other fruit stones and kernels and other vegetable products . Betteraves à sucre et cannes à sucre; autres noyaux et amandes de fruits et autres produits végétaux				3

TABLE 12.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1213.00.00.90	Renumber 1213.00.00.20 -----Husks Balles				3
1214.90	-Other forage products Autres produits fourragers				3
1214.90.90.10	-----Lucerne (alfalfa), dried (cured), in bales or loose Luzerne, séchée, en balles ou en vrac				2
1214.90.90.20	-----Clover, dried (cured), in bales or loose Trèfle, séché, en balles ou en vrac				2
1214.90.90.30	-----Other hay, dried (cured), in bales or loose Autres foins, séchés, en balles ou en vrac				2
1214.90.90.40	-----Rutabagas for feed Rutabagas pour l'alimenta- tion des animaux				4
1214.90.90.90	-----Other forage products Autres produits fourragers				3

Chapter 12

OIL SEEDS AND OLEAGINOUS FRUITS;
MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Legal Notes.

*

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.
3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species "*Vicia faba*") or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings Nos. 12.01 to 12.07 or 12.11.

*

*

4. Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading No. 21.02;
- (b) Cultures of micro-organisms of heading No. 30.02; or
- (c) Fertilisers of heading No. 31.01 or 31.05.

Canadian Legal Note.

*

1. For the purposes of tariff item Nos. 1208.10.10.00 and 1208.90.10.00, the term "flour" only covers products of which more than 50% by weight passes through a No. 5 bolting cloth with an average mesh aperture of 0.263 mm.

TABLE 12.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
12.01 1201.00.00.00	Soya beans, whether or not broken	kg	Free	Free	10%	-
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
1202.10.00.00	-In shell	kg	Free	Free	10%	-
1202.20.00.00	-Shelled, whether or not broken	kg	Free	Free	10%	-
12.03 1203.00.00.00	Copra	kg	Free	Free	10%	-
12.04 1204.00.00.00	Linseed, whether or not broken	tonne	Free	Free	10%	-
12.05 1205.00.00.00	Rape or colza seeds, whether or not broken	kg	Free	Free	10%	-
12.06 1206.00.00.	Sunflower seeds, whether or not broken . . .		Free	Free	10%	-
10	-----For sowing	kg				
20	-----For oil extraction	kg				
90	-----For other uses	kg				
12.07	Other oil seeds and oleaginous fruits, whether or not broken.					
1207.10.00.00	-Palm nuts and kernels	kg	Free	Free	10%	-
1207.20.00.00	-Cotton seeds	kg	Free	Free	10%	-
1207.30.00.00	-Castor oil seeds	kg	Free	Free	10%	-
1207.40.00.00	-Sesamum seeds	kg	Free	Free	10%	-
1207.50.00.00	-Mustard seeds	kg	Free	Free	10%	-
1207.60.00.00	-Safflower seeds	kg	Free	Free	10%	-
1207.91.00.00	--Other oil seeds and oleaginous fruits					
1207.92.00.00	--Poppy seeds	kg	Free	Free	4.41¢/kg	-
1207.99.00.00	--Shea nuts (karite nuts)	kg	Free	Free	6.61¢/kg	-
	--Other	kg	Free	Free	22.05¢/kg	-

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TABLE 12.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
1208.10	---Of soya beans					
	----Flours					
1208.10.11.00	----For use in the manufacture of glue or other adhesives	kg	Free	Free	10%	-
1208.10.19.00	----Other	kg	10%	10%	30%	-
1208.10.20.00	----Meals	kg	Free	Free	10%	-
1208.90	---Of other oil seeds or oleaginous fruits					
1208.90.10.00	----Flours	kg	10%	10%	30%	-
1208.90.20.	----Meals	kg	Free	Free	10%	-
10	-----Cottonseed	kg				
20	-----Corn	kg				
90	-----Other	kg				
12.09	Seeds, fruit and spores, of a kind used for sowing.					
	---Beet seed					
1209.11.00.00	---Sugar beet seed	kg	Free	Free	Free	-
1209.19	---Other					
1209.19.10.00	---In packages of a weight not exceeding 500 g	kg	9%	9%	35%	-
1209.19.20.00	---In bulk or in packages of a weight exceeding 500 g	kg	Free	Free	11.02¢/kg	-
	---Seeds of forage plants, other than beet seed					
1209.21.00.00	---Lucerne (alfalfa) seed	kg	Free	Free	6.61¢/kg	-
1209.22.00.	---Clover (Trifolium spp.) seed	kg	Free	Free	6.61¢/kg	-
10	-----Red	kg				
20	-----Sweet	kg				
90	-----Other clovers	kg				
1209.23.00.	---Fescue seed	kg	Free	Free	4.41¢/kg	-
10	-----Creeping red fescue	kg				
20	-----Meadow fescue	kg				
90	-----Other fescues	kg				
1209.24.00.00	---Kentucky blue grass (Poa pratensis L.) seed	kg	Free	Free	4.41¢/kg	-
1209.25.00.00	---Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	kg	Free	Free	4.41¢/kg	-
1209.26.00.00	---Timothy grass seed	kg	Free	Free	4.41¢/kg	-
1209.29.00.	---Other seeds of forage plants	kg	Free	Free	4.41¢/kg	-
10	-----Bent grass	kg				
20	-----Brome grass	kg				
30	-----Crested wheat	kg				
40	-----Bluegrass (excluding Kentucky)	kg				
90	-----Other	kg				
1209.30	---Seeds of herbaceous plants cultivated principally for their flowers					
1209.30.10.00	---In packages of a weight not exceeding 30 g	kg	9%	9%	35%	-
1209.30.20.00	---In bulk or in packages of a weight exceeding 30 g	kg	Free	Free	22.05¢/kg	-

TABLE 12.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
	-Other seeds, fruit and spores, of a kind used for sowing					*
1209.91	--Vegetable seeds					
1209.91.10.	---In packages of a weight not exceeding 500 g		9%	9%	35%	- *
10	-----Tomato	kg				
20	-----Onion	kg				
	-----Cabbage and cauliflower					
31	-----Cabbage	kg				
32	-----Cauliflower	kg				
40	-----Lettuce	kg				
	-----Carrot, turnip, parsnip and radish					
51	-----Carrot	kg				
52	-----Turnip	kg				
53	-----Parsnip	kg				
54	-----Radish	kg				
60	-----Cucumber	kg				
	-----Other vegetables					*
91	-----Spinach	kg				
99	-----Other	kg				
1209.91.20.	---In bulk or in packages of a weight exceeding 500 g		Free	Free	10%	- *
10	-----Tomato	kg				
20	-----Onion	kg				
	-----Cabbage and cauliflower					
31	-----Cabbage	kg				
32	-----Cauliflower	kg				
40	-----Lettuce	kg				
	-----Carrot, turnip, parsnip and radish					
51	-----Carrot	kg				
52	-----Turnip	kg				
53	-----Parsnip	kg				
54	-----Radish	kg				
60	-----Cucumber	kg				
	-----Other vegetables					*
91	-----Spinach	kg				
99	-----Other	kg				
1209.99	---Other seeds, fruit and spores					*
1209.99.10.00	---Tree seed	kg	Free	Free	Free	- *
	---Other					
1209.99.91.00	---Seeds in packages of a weight not exceeding 500 g	kg	9%	9%	35%	- *
1209.99.92.	---Seeds in bulk or in packages of a weight exceeding 500 g; fruit and spores		Free	Free	22.05¢/kg	- *
10	-----Broom corn	kg				*
90	-----Other	kg				*
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
1210.10.00.00	-Hop cones, neither ground nor powdered nor in the form of pellets	kg	Free	Free	35.3¢/kg	-
1210.20.00.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	kg	Free	Free	25%	-

TABLE 12.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.					
1211.10.00.00	-Licorice roots	kg	Free	Free	17.5%	-
1211.20.00.00	-Ginseng roots	kg	Free	Free	Free	-
1211.90.00.	-Other plants and parts of plants (including seeds and fruits)		Free	Free	25%	- *
10	-----Bark of a kind used primarily in pharmacy	-				
20	-----Roots of a kind used primarily in pharmacy	-				
30	-----Herbs	-				
40	-----Beans	kg				
50	-----Seeds	-				
90	-----Other	-				
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety "Cichorium intybus sativum") of a kind used primarily for human consumption, not elsewhere specified or included.					
1212.10.00.00	-Locust beans, including locust bean seeds	-	Free	Free	Free	-
1212.20.00.	-Seaweeds and other algae	-	Free	Free	17.5%	Free
10	-----Irish moss	-				
90	-----Other	-				
1212.30.00.00	-Apricot, peach or plum stones and kernels	kg	10.2%	10.2%	25%	6.5%
	-Sugar beet and sugar cane; other fruit stones and kernels and other vegetable products					
1212.91.00.00	--Sugar beet	kg	Free	27.5%	30%	- *
1212.92.00.00	--Sugar cane	-	12.5%	17.5%	17.5%	-
1212.99.00.00	--Other	kg	Free	Free	11.02¢/kg	-
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		Free	Free	25%	-
1213.00.00.						
10	-----Straw	tonne				
20	-----Husks	tonne				- *

TABLE 12.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
1214.10.00.00	-Lucerne (alfalfa) meal and pellets	kg	10%	10%	25%	-
1214.90	-Other forage products					*
1214.90.10.00	---Grass meal	kg	10%	10%	25%	-
1214.90.90.	---Other		Free	Free	30%	-
10	----Lucerne (alfalfa), dried (cured), in bales or loose	tonne				*
20	----Clover, dried (cured), in bales or loose	tonne				*
30	----Other hay, dried (cured), in bales or loose	tonne				*
40	----Rutabagas for feed	kg				*
90	----Other forage products	tonne				*

CHAPTER 12

APPENDIX

**OIL SEEDS AND OLEAGINOUS FRUITS;
MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

Notes.

1. Heading No. 12.07 applies, "inter alia", to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.
3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species "Vicia faba") or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables and sweet corn (Chapter 7);
 - (b) Spices and other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings Nos. 12.01 to 12.07 or 12.11.
4. Heading No. 12.11 applies, "inter alia", to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetics or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.
5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading No. 21.02;
 - (b) Cultures of micro-organisms of heading No. 30.02; or
 - (c) Fertilisers of heading No. 31.01 or 31.05.

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
12.01							
1201.00.00	00	Soya beans, whether or not broken.....	kg	Free	Free	10%	-
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
1202.10.00	00	-In shell.....	kg	Free	Free	10%	-
1202.20.00	00	-Shelled, whether or not broken.....	kg	Free	Free	10%	-
12.03							
1203.00.00	00	Copra.....	kg	Free	Free	10%	-
12.04							
1204.00.00	00	Linseed, whether or not broken.....	tonne	Free	Free	10%	-
12.05							
1205.00.00	00	Rape or colza seeds, whether or not broken.....	kg	Free	Free	10%	-
12.06							
1206.00.00		Sunflower seeds, whether or not broken..		Free	Free	10%	-
	10	----For sowing.....	kg				
	20	----For oil.....	kg				
	90	----Other.....	kg				
12.07		Other oil seeds and oleaginous fruits, whether or not broken.					
1207.10.00	00	-Palm nuts and kernels.....	kg	Free	Free	10%	-
1207.20.00	00	-Cotton seeds.....	kg	Free	Free	10%	-
1207.30.00	00	-Castor oil seeds.....	kg	Free	Free	10%	-
1207.40.00	00	-Sesamum seeds.....	kg	Free	Free	10%	-
1207.50.00	00	-Mustard seeds.....	kg	Free	Free	10%	-
1207.60.00	00	-Safflower seeds.....	kg	Free	Free	10%	-
		-Other :					
1207.91.00	00	--Poppy seeds.....	kg	Free	Free	4.41¢	-
1207.92.00	00	--Shea nuts (karite nuts).....	kg	Free	Free	6.61¢	-
1207.99.00	00	--Other.....	kg	Free	Free	22.05¢	-
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
1208.10		-Of soya beans					
1208.10.10	00	---Flours.....	kg	10%	10%	30%	-
1208.10.20	00	---Meals.....	kg	Free	Free	10%	-
1208.90		-Other					
1208.90.10	00	---Flours.....	kg	10%	10%	30%	-

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1208.90.20		---Meals.....		Free	Free	10%	-
	10	---Cottonseed.....	kg				
	20	---Corn.....	kg				
	90	---Other.....	kg				
12.09		Seeds, fruit and spores, of a kind used for sowing.					
		-Beet seed :					
1209.11.00	00	--Sugar beet seed.....	kg	Free	Free	Free	-
1209.19		--Other					
1209.19.10	00	---When in packages weighing 500 g each or less.....	kg	9%	9%	35%	-
1209.19.90	00	---Other.....	kg	Free	Free	11.02¢	-
		-Seeds of forage plants, other than beet seed :					
1209.21.00	00	--Lucerne (alfalfa) seed.....	kg	Free	Free	6.61¢	-
1209.22.00		--Clover <(Trifolium spp.)> seed.....		Free	Free	6.61¢	-
	10	---Red.....	kg				
	20	---Sweet.....	kg				
	90	---Other.....	kg				
1209.23.00		--Fescue seed.....		Free	Free	4.41¢	-
	10	---Creeping red fescue.....	kg				
	20	---Meadow fescue.....	kg				
	90	---Other.....	kg				
1209.24.00	00	--Kentucky blue grass <(Poa pratensis L.)> seed.....	kg	Free	Free	4.41¢	-
1209.25.00	00	--Rye grass <(Lolium multiflorum Lam., Lolium perenne L.)> seed.....	kg	Free	Free	4.41¢	-
1209.26.00	00	--Timothy grass seed.....	kg	Free	Free	4.41¢	-
1209.29.00		--Other.....		Free	Free	4.41¢	-
	10	---Bent grass.....	kg				
	20	---Brome grass.....	kg				
	30	---Crested wheat.....	kg				
	40	---Bluegrass (excluding Kentucky).....	kg				
	90	---Other.....	kg				
1209.30		-Seeds of herbaceous plants cultivated principally for their flowers					
1209.30.10	00	---When in packages weighing 30 g each or less.....	kg	9%	9%	35%	-
1209.30.90	00	---Other.....	kg	Free	Free	22.05¢	-
		-Other :					
1209.91		--Vegetable seeds					
1209.91.10		---When in packages weighing 500 g each or less.....		9%	9%	35%	-
	10	---Tomato.....	kg				
	20	---Onion.....	kg				
		---Cabbage and cauliflower:					
	31	---Cabbage.....	kg				
	32	---Cauliflower.....	kg				
	40	---Lettuce.....	kg				
		---Carrot, turnip, parsnip and radish :					
	51	---Carrot.....	kg				
	52	---Turnip.....	kg				
	53	---Parsnip.....	kg				
	54	---Radish.....	kg				
	60	---Cucumber.....	kg				
		---Other :					
	91	---Spinach.....	kg				
	99	---Other.....	kg				
1209.91.90		---Other.....		Free	Free	10%	-
	10	---Tomato.....	kg				
	20	---Onion.....	kg				
		---Cabbage and cauliflower :					
	31	---Cabbage.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1209.91.90	32	-----Cauliflower.....	kg				
cont'd	40	-----Lettuce.....	kg				
		-----Carrot, turnip, parsnip and radish					
	51	-----Carrot.....	kg				
	52	-----Turnip.....	kg				
	53	-----Parsnip.....	kg				
	54	-----Radish.....	kg				
	60	-----Cucumber.....	kg				
		-----Other :					
	91	-----Spinach.....	kg				
	99	-----Other.....	kg				
1209.99		--Other					
1209.99.10	00	---Tree seed.....	kg	Free	Free	Free	-
		---Other :					
1209.99.91	00	---Seed, when in packages weighing 500	kg	9%	9%	35%	-
		g each or less.....					
1209.99.99	00	---Other.....	kg	Free	Free	22.05¢	-
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
1210.10.00	00	-Hop cones, neither ground nor powdered nor in the form of pellets.....	kg	Free	Free	35.3¢	-
1210.20.00	00	-Hop cones, ground, powdered or in the form of pellets; lupulin.....	kg	Free	Free	25%	-
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.					
1211.10.00	00	-Liquorice roots.....	kg	Free	Free	17.5%	-
1211.20.00	00	-Ginseng roots.....	kg	Free	Free	Free	-
1211.90.00		-Other.....		Free	Free	25%	-
	10	-----Bark of a kind used primarily in pharmacy.....	-				
	20	-----Roots of a kind used primarily in pharmacy.....	-				
	30	-----Herbs.....	-				
	40	-----Beans.....	kg				
	50	-----Seeds.....	-				
	90	-----Other.....	-				
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.					
1212.10.00	00	-Locust beans, including locust bean seeds.....	-	Free	Free	Free	-
1212.20.00		-Seaweeds and other algae.....		Free	Free	17.5%	Free
	10	-----Irish moss.....	-				
	90	-----Other.....	-				

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1212.30.00	00	-Apricot, peach or plum stones and kernels.....	kg	10.2%	10.2%	25%	6.5%
		-Other :					
1212.91.00	00	--Sugar beet.....	kg	Free	27.5%	30%	-
1212.92.00	00	--Sugar cane.....	-	12.5%	17.5%	17.5%	-
1212.99.00	00	--Other.....	kg	Free	Free	11.02%	-
12.13							
1213.00.00		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.....		Free	Free	25%	-
	10	----Straw.....	tonne				
	90	----Other.....	tonne				
12.14							
		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
1214.10.00	00	-Lucerne (Alfalfa) meal and pellets.....	kg	10%	10%	25%	-
1214.90		-Other					
1214.90.10	00	--Grass meal.....	kg	10%	10%	25%	-
1214.90.90		--Other.....		Free	Free	30%	-
	10	----Alfalfa, dried in bales or loose...	tonne				
	20	----Hay, dried grass in bales or loose...	tonne				
	30	----Clover, dried in bales or loose....	tonne				
	40	----Rutabagas.....	kg				
	90	----Other.....	tonne				

CHAPTER 13

Lac; Gums, Resins and Other Vegetable Saps and Extracts

A. Introduction

Chapter 13 covers 18 Customs Tariff items. The Chapter is broken into two divisions. The first subdivision consists of lac, natural gums, resins and balsams while the second pertains to vegetable saps and extracts. Excluded from this Chapter are essential oils, natural rubber, vegetable saps and certain extracts (e.g., of alcoholic beverages, coffee, tea, etc.).

The 18 Customs Tariff items that are allocated, in whole or part, to Chapter 13 are listed below:

- 9050-1 Vegetable materials for use as flavourings, n.o.p.
- 20400-1 Drugs, such as barks, flowers, roots, ... n.o.p.
- 20600-1 Dragon's blood, fuller's earth ... litmus ... lichens; musk ...
- *22100-1 Opium, crude ...
- *22200-1 Opium, powdered
- *22300-1 Opium, prepared for smoking
- *23505-1 Liquorice blocks, ..., not sweetened
- *23510-1 Liquorice in rolls or sticks, not sweetened
- Gums, namely:
- *25401-1 Copal, damar, ... barberry ... sandarac
- 25402-1 Amber and Arabic
- 25403-1 Australian and kauri; ambergris
- 25404-1 Gums and blends ..., n.o.p.
- *25500-1 Lac, crude, seed, button, stick and shell
- *25505-1 Bleached shellac, ...
- *26000-1 Turpentine, raw or crude
- 58500-1 Coal and burgundy pitch; coal tar ...
- 71100-1 All goods not enumerated in this schedule ... not free of duty
- Chemicals for use as ... disinfectants, insecticides ...:
- 93811-1 Other than the following

B. Recommendations Made By The Board

No representations were received respecting this draft HS Chapter and no rate revisions are recommended by the Board. The nomenclature changes put forward are identified in Table 13.1 and are incorporated into the revised draft HS schedule presented as Table 13.2.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 13.1: BOARD RECOMMENDATIONS

Chapter 13 - Lac; Gums, Resins and Other Vegetable Saps and Extracts

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1301.90.00	-Other natural gums, resins, gum- resins and balsams Autres gommes, résines, gommes- résines et baumes, naturels				3
1301.90.00.20	New class -----Resins Résines				4
1302.19.00	--Other vegetable saps and extracts Autres sucs et extraits végé- taux				3
1302.39.00	--Other mucilages and thickeners Autres mucilages et épaissis- sants				3

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Legal Note.

*

1. Heading No. 13.02 applies, "inter alia", to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

TABLE 13.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
13.01	Lac; natural gums, resins, gum-resins and balsams.					
1301.10.00.00	-Lac	kg	Free	Free	15%	-
1301.20.00.00	-Gum Arabic	kg	Free	Free	Free	-
1301.90.00.	-Other natural gums, resins, gum-resins and balsams		Free	Free	15%	Free
10	-----Turpentine gum	kg				
20	-----Resins	kg				
90	-----Other	kg				
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucillages and thickeners, whether or not modified, derived from vegetable products.					
1302.11.00.00	-Vegetable saps and extracts					
	--Opium	kg	\$2.60/kg	\$2.60/kg	\$2.60/kg	-
1302.12.00.00	--Of liquorice	kg	Free	Free	22.5%	-
1302.13.00.00	--Of hops	kg	Free	Free	25%	-
1302.14.00.00	--Of pyrethrum or of the roots of plants containing rotenone	kg	Free	Free	Free	Free
1302.19.00.	--Other vegetable saps and extracts		Free	Free	Free	-
10	-----Gum extracts	kg				
90	-----Other	kg				
1302.20.00.00	-Pectic substances, pectinates and pectates	kg	Free	Free	15%	-
	-Mucillages and thickeners, whether or not modified, derived from vegetable products					
1302.31.00.	--Agar-agar		Free	Free	15%	-
10	-----Crude	kg				
90	-----Other	kg				
1302.32.00.	--Mucillages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		Free	Free	15%	-
10	-----Guar gum	kg				
90	-----Other	kg				
1302.39.00.	--Other mucillages and thickeners		Free	Free	15%	-
10	-----Carrageenan (Irish moss extract)	kg				
90	-----Other	kg				

CHAPTER 13

APPENDIX

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading No. 13.02 applies, "inter alia", to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (Heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22) ;
- (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or
- (ij) Natural rubber, balata, gutta-percha, guayule, chicie or similar natural gums (heading No. 40.01).

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
13.01		Lac; natural gums, resins, gum-resins and balsams.					
1301.10.00	00	-Lac.....	kg	Free	Free	15%	-
1301.20.00	00	-Gum Arabic.....	kg	Free	Free	Free	-
1301.90.00		-Other.....		Free	Free	15%	Free
	10	----Turpentine gum.....	kg				
	90	----Other.....	kg				
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.					
		-Vegetable saps and extracts :					
1302.11.00	00	--Opium.....	kg	\$2.60	\$2.60	\$2.60	-
1302.12.00	00	--Of liquorice.....	kg	Free	Free	22.5%	-
1302.13.00	00	--Of hops.....	kg	Free	Free	25%	-
1302.14.00	00	--Of pyrethrum or of the roots of plants containing rotenone.....	kg	Free	Free	Free	Free
1302.19.00		--Other.....		Free	Free	Free	-
	10	----Gum extracts.....	kg				
	90	----Other.....	kg				
1302.20.00	00	-Pectic substances, pectinates and pectates.....	kg	Free	Free	15%	-
		-Mucilages and thickeners, whether or not modified, derived from vegetable products :					
1302.31.00		--Agar-agar.....		Free	Free	15%	-
	10	----Crude.....	kg				
	90	----Other.....	kg				
1302.32.00		--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		Free	Free	15%	-
	10	----Guar gum.....	kg				
	90	----Other.....	kg				
1302.39.00		--Other.....		Free	Free	15%	-
	10	----Carrageenan (Irish moss extract)...	kg				
	90	----Other.....	kg				

CHAPTER 14

Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included

A. Introduction

Chapter 14 covers vegetable materials, raw or simply worked, of a kind used primarily for plaiting, broom or brush making or for use as stuffing and padding. Also covered are products (such as seeds, nuts) for carving and for buttons and various other vegetable products not elsewhere classified. Vegetable fibres used primarily for textile manufacture are excluded.

The 20 Customs Tariff items which are covered, in whole or in part, in this Chapter are enumerated below:

- 6900-1 Straw
- 7620-1 Annatto seed and mushroom spawn
- * 7930-1 Pollen
- 8000-1 Trees, n.o.p., and teasels
- 20300-1 Non-edible seeds, beans, nuts, ... for tanning; tumeric; annatto
- 20500-1 Roots, medicinal, ... alkanet, ginseng ... liquorice, ... unground
- 20600-1 Dragon's blood, fuller's earth ..., litmus ... lichens; musk ...
- 49300-1 Corkwood, or cork bark, unmanufactured
- *49700-1 Cane and rattans ..., willows, ... bamboos, ... for canes ...
- *49805-1 Cane, reed or rattan not further manufactured than split
- 49905-1 Nut shells, nut shell flour, ... corn cob granules or flour
- 52005-1 Raw cotton and cotton linters ... ginned
- 52010-1 Cotton fibres, n.o.p. and carded sliver, wholly of cotton
- 54005-1 Grasses, seaweed, mosses and vegetable fibres ...
- 54005-2 Sisal fibre ...
- 54010-1 Grasses, n.o.p.; bagasse of sugar cane ...
- 54015-1 Vegetable fibres, horse hair ... for brooms and brushes
- *54020-1 Piassava fibre, not coloured ...
- *65410-1 Broom corn
- 71100-1 All goods not enumerated in this schedule ... not free of duty

B. Recommendations Made by the Board

The Board received no submissions specific to draft Chapter 14 and makes no recommendations pertaining to rates. As listed in Table 14.1, a number of nomenclature revisions are put forward which are incorporated into the amended draft schedule for this Chapter which is presented in Table 14.2.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 14.1: BOARD RECOMMENDATIONS

Chapter 14 - Vegetable Plaiting Materials;
Vegetable Products Not Elsewhere Specified or Included

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1402.90	-Other vegetable materials of a kind used primarily as stuffing or as padding Autres matières végétales des espèces principalement utilisées pour le rembourrage				3
14.03	Delete the hyphen from "broom- corn" to form "broomcorn"				2
1403.90.00	-Other vegetable materials of a kind used primarily in brooms or in brushes Autres matières végétales des espèces principalement utilisées pour la fabrication des balais ou des brosses				3
1404.90.00	-Other vegetable products . . . Autres matières végétales				3

Chapter 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED

Legal Notes.

*

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 applies, "inter alia", to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).
3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).
4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
1401.10.00.00	-Bamboos	-	Free	Free	Free	Free
1401.20.00.00	-Rattans	-	Free	Free	Free	Free
1401.90.00.00	-Other	-	Free	Free	17.5%	Free
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.					
1402.10.00.00	-Kapok	kg	Free	Free	Free	Free
	-Other vegetable materials of a kind used primarily as stuffing or as padding					*
1402.91.00.00	--Vegetable hair	kg	Free	Free	17.5%	Free
1402.99.00.00	--Other	-	Free	Free	17.5%	Free
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, plassava, couch-grass and Istle), whether or not in hanks or bundles.					*
1403.10.00.00	-Broomcorn (Sorghum vulgare var. technicum)	kg	Free	Free	Free	Free
1403.90.00.	-Other vegetable materials of a kind used primarily in brooms or in brushes		Free	Free	17.5%	Free
10	-----Tampico fibre	kg				*
90	-----Other	kg				
14.04	Vegetable products not elsewhere specified or included.					
1404.10.00.00	-Raw vegetable materials of a kind used primarily in dyeing or tanning	-	Free	Free	Free	Free
1404.20.00.00	-Cotton linters	kg	Free	Free	12.5%	Free
1404.90.00.	-Other vegetable products		Free	Free	17.5%	Free
10	-----Flour	-				*
20	-----Mosses	-				
90	-----Other	-				

CHAPTER 14

APPENDIX

Chapter 14

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**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14.01 applies, "inter alia", to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).
3. Heading No. 14.02 does not apply to wood wool (heading No.44.05).
4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
1401.10.00	00	-Bamboos.....	-	Free	Free	Free	Free
1401.20.00	00	-Rattans.....	-	Free	Free	Free	Free
1401.90.00	00	-Other.....	-	Free	Free	17.5%	Free
14.02		Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.					
1402.10.00	00	-Kapok.....	kg	Free	Free	Free	Free
1402.91.00	00	--Other : --Vegetable hair.....	kg	Free	Free	17.5%	Free
1402.99.00	00	--Other.....	-	Free	Free	17.5%	Free
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.					
1403.10.00	00	-Broomcorn <(Sorghum vulgare var. technicum)>.....	kg	Free	Free	Free	Free
1403.90.00	10	-Other : ----Tampico fibre.....	kg	Free	Free	17.5%	Free
	90	----Other.....	kg				
14.04		Vegetable products not elsewhere specified or included.					
1404.10.00	00	-Raw vegetable materials of a kind used primarily in dyeing or tanning.....	-	Free	Free	Free	Free
1404.20.00	00	-Cotton linters.....	kg	Free	Free	12.5%	Free
1404.90.00		-Other.....		Free	Free	17.5%	Free
	10	----Flour.....	-				
	20	----Mosses.....	-				
	90	----Other.....	-				

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS

AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;

ANIMAL OR VEGETABLE WAXES

Section III

ANIMAL OR VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES

(No Legal Notes were received and none are recommended for this Section.)

REPORT FOR

CHAPTER 15

CHAPTER 15

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

A. Introduction

Chapter 15 covers animal or vegetable fats and oils (whether crude, purified or refined) as well as certain derivatives (e.g., fatty acids, fatty alcohols and glycerol), compounded edible fats and oils, (e.g. margarine) and animal or vegetable waxes/residues. Among the products excluded from this Chapter are pig and poultry fat, butter, greaves and factice derived from oils.

This Chapter covers the 64 existing Customs Tariff items, in whole or in part, enumerated below:

- * 1300-1 Lard and animal stearine of all kinds, n.o.p.
- * 1305-1 Lard compound and similar substances, n.o.p.
- * 1400-1 Tallow
- * 1505-1 Beeswax, unrefined
- * 1510-1 Beeswax, refined but not bleached
- * 1515-1 Beeswax, n.o.p.
- * 2010-1 Illipe butter
- * 2015-1 Shea butter
- 22500-1 Wax, vegetable, and mineral ... mixtures thereof
- * 22505-1 Ouricury wax
- * 22510-1 Carnauba wax
- * 22515-1 Sugar cane wax
- * 25800-1 Linseed or flaxseed oil, raw or boiled
- * 25805-1 Linseed or flaxseed oil, other than raw or boiled
- * 25900-1 Lard oil and neat's foot oil
- * 25915-1 Castor oil, crude
- * 26500-1 Oil, whale, including spermaceti
- * 26505-1 Fish oils, n.o.p.
- * 26507-1 Menhaden oil
- * 26510-1 Cod liver oil, crude or refined
- * 26515-1 Halibut liver oil, crude or refined
- * 26605-1 Tung or china wood oil
- * 26610-1 Oiticica oil
- Vegetable oils, crude or crude degummed:
- * 27711-1 Coconut
- * 27712-1 Corn
- * 27713-1 Cottonseed
- * 27714-1 Palm
- * 27715-1 Palm kernel
- * 27716-1 Peanut
- * 27717-1 Rapeseed
- * 27718-1 Soya bean
- * 27719-1 Sunflower seed

* Indicates that goods under the present tariff item are classified only to this Chapter.

- *27720-1 All other, n.o.p., and mixtures of vegetable oils, n.o.p.
Vegetable oils, other than crude or crude degummed:
- *27731-1 Cocoanut
- *27732-1 Corn
- *27733-1 Cottonseed
- *27734-1 Palm
- *27735-1 Palm kernel
- *27736-1 Peanut
- *27737-1 Rapeseed
- *27738-1 Soya bean
- *27739-1 Sunflower seed
- *27740-1 All other, n.o.p., and mixtures of vegetable oils, n.o.p.
- *27740-2 Castor bean
- *27800-1 Soya bean oil for ... manufacture of paints and varnishes
- *27805-1 Vegetable oils for use in canning fish
- *27810-1 Olive oil
- *27815-1 Cashew nut shell oil
- *27820-1 Soapstocks ... and acid oils of vegetable origin ...
- *27825-1 Oils, hydrogenated, blown or dehydrated ...
- 27900-1 Degras and grease for stuffing or dressing leather
- *28005-1 Fouts, being the refuse of cotton seed or olives ...
- *28010-1 Grease and oils, rough, the refuse of animal fat, for soaps ...
- 71100-1 All goods not enumerated in this schedule ... not free of duty
- 71100-7 Prepared foods and beverages ... human consumption ... animal feeds
- *83000-1 Fish oils ... oils treated to increase their vitamin content ...
Industrial mixtures, ...; acid oils from refining, n.o.p.
- *91510-1 Other than the following
- *91510-2 Acid oils
- *91510-3 Tall oil fatty acids
- *91510-4 Higher fatty alcohols ... for mfg. of goods in tariff item 93402-1
Glycerol and glycerol lyes:
- *91511-1 Other than the following
- *91511-2 Glycerol, other than crude
Synthetic wax; waxes containing synthetic wax:
- 93404-5 Fatty alcohols, ... for mfg. of goods in tariff item 93402-1
Chemical products and preparations ... n.o.p.
- 93819-1 Other than the following

B. Recommendations Made by the Board

This Chapter encompasses a number of proposed items which are of concern to several interested parties. Briefs were submitted by the following organizations: Alkaril Chemical Ltd., Canadian Meat Council, Canada Packers Inc., Connors Bros. Ltd., Domtar Chemical Group, Du Pont Canada Inc., Emery Uncommon Chemicals Inc., Hart Chemical Ltd., Lever Detergents Ltd., Monarch Fine Foods Company Limited, Monsanto Canada Inc., Proctor & Gamble Inc., and

* Indicates that goods under the present tariff item are classified only to this Chapter.

Union Carbide Canada Ltd. Several recommendations are made for this Chapter dealing with the proposals contained in these submissions. A number of issues raised in these briefs, for which no ensuing Board recommendations are made, are also discussed.

1. Recommendations Made in Response to Representations

A number of briefs requested the retention of the end-use provisions now found in Customs Tariff items 27805-1, 28010-1, 91510-4 and 93404-5. These existing items permit the duty-free admission of various animal oils and fats, vegetable oils and fatty alcohols when used for specified purposes (e.g., soap manufacture and fish canning). With reference to present item 27805-1, Connors Bros. Ltd. expressed concern that the treatment of products under this item (i.e., vegetable oils used in canning fish) would result in the imposition of a 15% MFM duty under HS item 1507.90.90.00. Only refined soya-bean oil is used in fish canning, but it is possible that other vegetable oils (rapeseed and colza oils) may be similarly used. In response to the submission of Connors Bros. Ltd., the Board recommends that two provisions be added to Chapter 15 under headings 15.07 and 15.14 which would permit the continued free entry of soya-bean, rapeseed and colza oils when for use in fish canning. The Supplementary Annex item (0200), respecting vegetable oils for this purpose, would, accordingly, be deleted.

In response to other representations received pertaining to these existing end-use items, it is pointed out that item 93404-5 is a temporary end-use provision which expires June 30, 1985. However, respecting the other end-use items (i.e., items 28010-1 and 91510-4), in both cases free entry has been fully preserved upon conversion through provisions contained in the HS Supplementary Annex. Annex item 0300 deals with animal fats and oils for the manufacture of soaps and oils (at present under 28010-1) while Annex item 0400 covers fatty alcohols (at present under 91510-4). The Board recommends that both these items be retained in the Supplementary Annex, with a nomenclature consistent with that used in the Harmonized System.

The Canadian Meat Council queried whether "shortening" is included under the term "imitation lard" as found in HS item 1517.90.10.00. From earlier Tariff Board Reference 154, it was quite evident that the term "shortening" may be used broadly to describe many oil or fat products. Because of a lack of specificity this term is not employed in HS nomenclature; goods known as "shortening" would therefore fall under HS heading 15.17 either as imitation lard or in the subsequent HS item for other edible preparations of fats or oils.

Monarch Fine Foods Company Limited (Monarch) contended, respecting draft schedule item 1515.90.10, that the nomenclature used would incorrectly restrict the scope of "Illipe butter" to products termed "Borneo tallow". The Board concurs and accordingly recommends an amendment to the terminology of this draft item. Further, in a subsequent submission problems were pointed out regarding the effect of conversion on goods now under item 27740-1 which covers refined vegetable oils not elsewhere provided for. No GP tariff provision exists for this item at present, therefore the applicable duty, for

GP status countries, is 17.5% (MFN) or 12.5% (BP). However, oils now under 27740-1 would, in the draft schedule, be classified to HS item 1517.90.90 with a GP rate of Free. Monarch expressed serious concern that this GP rate of Free would increase import competition and would further threaten the viability of Monarch's vegetable oil refining plant in Canada. The Board recognizes Monarch's concern in this matter. While such GP tariff related issues are not within its mandate, the Board brings this objection to the attention of the Minister.

Other briefs similarly raised issues deemed beyond the Board's mandate. Several companies underlined the importance to them of temporary end use item 93404-5 which at present permits the free entry of fatty alcohols used in manufacturing washing preparations and soaps; the continuation of this free entry provision was sought. Additionally, the CMC objected to two GP rate changes. It contested the introduction of GP free entry under HS item 1517.90.90 and opposed as well the GP rate increase (from Free to 8%) for hydrogenated oils⁽¹⁾ under proposed HS heading 15.18. The Board further notes the concern of Du Pont Canada Inc. that current item 91510-6 (mixtures of octanoic and decanoic fatty acids)⁽²⁾ has been excluded from the Supplementary Annex and Du Pont's expectation that this temporary provision will be continued. The Board brings these matters, also, to the Minister's attention.

A central concern evident in numerous briefs pertains to the classification, in Chapter 15, of synthetically derived materials. With particular reference to current item 19150-4, covering fatty alcohols and contained as item 0400 in the Supplementary Annex, it was stated that fatty alcohols can be derived synthetically and not only from animal or vegetable origins. It was contended that the inclusion of such fatty alcohols solely in Chapter 15, which covers only animal and vegetable derivatives, would therefore be incorrect. Therefore it was argued that the duty-free, end-use provision granted by existing item 19150-4 should cover, as well, the fatty alcohols falling under Section VI (i.e., HS Chapters 28 through 38). The Board, nonetheless, makes no recommendation in this regard to change the end-use items shown in the Supplementary Annex vis à vis Chapter 15; it points out that, contrary to the title of this Chapter, Chapter 15 can include products of synthetic origin. However, the Board's final determination in this matter will pend its completion of Phase II of Reference 163 (i.e., its review of Chapters 25 through 67).

With reference to the submission of Monsanto Canada Inc. it is pointed out that Tariff items 92904-1 and 87270-1 do not relate to Chapters 1 through 24 but to HS Chapters 29 and 38, respectively, and therefore are not dealt with at this time.

(1) With respect to oils now entered under tariff item 27825-1.

(2) Item 91510-6 was recently introduced, in December, 1982, and is thus not found in the concordance cross-reference for which the base years 1980-82 were used. However, this tariff item is only a temporary one which is scheduled to expire June 30, 1985.

2. Recommendations Made Pursuant to the Board's Own Review

The Board notes that sunflower seed oil, if not crude, is at present dutiable at 15% MFN, under present item 27739-1. In the proposed HS schedule such oil, however, would be classified to item 1512.19.00.10 at the higher rate of 17.5%. The Board recommends that the prevailing MFM tariff be reinstated.

Under the draft HS schedule, carnauba wax, which is at present admitted duty free under item 22510-1, would become MFM dutiable at 4% under draft item 1521.10.00.10. The Board recommends that a provision be made to restore free entry.

It is noted that present tariff item 25800-1 (Linseed or flaxseed oil, raw or boiled) includes this oil both when crude or in the semi-processed state (i.e., when boiled). Pursuant to conversion such semi-processed linseed oil,⁽¹⁾ now dutiable at 7.5%, would become subject to a substantially higher rate of duty, at 12.5%, under proposed item 1518.00.00.10. The Board further recommends, to minimize the effect of this change in tariff treatment, that a tariff line be established under heading 15.18 which would encompass both boiled and further refined linseed oil at an MFN rate of 10% (the trade weighted average of the 7.5% MFN rate under 25800-1 and of the MFN rate of 12.5% under 25805-1) without a GP tariff provision. The remaining oils and fats under heading 15.18 would remain dutiable at 12.5% MFN as proposed.

The rate recommendations made, as well as revisions to nomenclature, are listed in Table 15.1. Table 15.2 shows the revised draft schedule for this Chapter.

(1) Raw, or crude, linseed oil would remain dutiable at the prevailing rate of 7.5% under HS item 1515.11.00.00.

TABLE 15.1: BOARD RECOMMENDATIONS

Chapter 15 - Animal or Vegetable Fats and Oils and
Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1501.00.00	Insert semi-colon after "lard" "saindoux"				1, 2
1501.00.00.20	-----Pig fat, other than lard . Graisses de porc, autres que le saindoux				2
1501.00.00.90	Renumber 1501.00.00.30 -----Poultry fat Graisses de volailles				3
1502.00.00.90	-----Other fats Autres graisses				3
1503.00.00.90	Renumber 1503.00.00.30 -----Lard stearin, oleostearin and oleo-oil Stéarine solaire, oléo- stéarine et oléo-margarine				3
1505.90.00	-Wool grease, other than crude; fatty substances derived from wool grease Graisse de suint, autres que brute; substances grasses dérivées de graisses de suint				3
1506.00.00.10	-----Animal fats and their fractions Graisses animales et leurs fractions				2
1506.00.00.20	-----Mink oil and its fractions Huile de vison et ses fractions				2
1506.00.00.90	-----Other animal oils and their fractions Autres huiles animales et leurs fractions				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1506.00.00.91	Delete this class				4
1506.00.00.99	Delete this class				4
1507.90	-Other than crude; fractions . . Autres que brute; fractions				3
1507.90.20.00	---For use in canning fish . . . Pour la mise en conserve du poisson	Free	Free	-	6
1508.90.00.00	-Other than crude; fractions . . Autres que brute; fractions				3
1509.90.00.00	-Other than virgin; fractions . Autres que vierges; fractions				3
1510.00.00.10	Correct "brutes"				1
1510.00.00.90	-----Other than crude; fractions Autres que brutes; frac- tions				3
1511.90.00.00	-Other than crude; fractions . . Autres que brute; fractions				3
1512.19.00	Delete the rate of duty --Other than crude; fractions . Autres que brutes; fractions				3
1512.19.00.10	Renumber 1512.19.10.00 ---Sunflower-seed oil and its fractions Huile de tournesol et ses fractions	12.5%	15%	-	6
1512.19.00.20	Renumber 1512.19.20.00 ---Safflower oil and its fractions Huile de carthame et ses fractions	12.5%	17.5%	-	6
1512.21.00.00	Correct "gossypol"				2
1512.29.00.00	--Other than crude; fractions . Autres que brutes; fractions				3
1513.19.00.00	--Other than crude; fractions . Autres que brutes; fractions				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1513.29.00.00	--Other than crude; fractions . Autres que brutes; fractions				3
1514.90.00.00	Delete the rate of duty -Other than crude; fractions . . Autres que brute; fractions				3, 6
1514.90.10.00	New class ---For use in canning fish . . . Pour la mise en conserve du poisson	Free	Free	-	6
1514.90.90.00	New class ---Other Autres	12.5%	17.5%	-	6
1515.19.00.00	--Other than crude; fractions . Autres que brute; fractions				3
1515.29.00.00	--Other than crude; fractions . Autres que brute; fractions				3
1515.30.90.00	---Other than crude; fractions . Autres que brute; fractions				3
1515.40.00.10	-----Huile brute				2
1515.40.00.90	-----Other than crude; fractions Autres que brute; fractions				3
1515.50.90.00	---Other than crude; fractions . Autres que brute; fractions				3
1515.60.90.00	---Other than crude; fractions . Autres que brute; fractions				3
1515.90	-Other fixed vegetable fats and oils and their fractions . . . Autres graisses et huiles végé- tales et leurs fractions, fixes				3
1515.90.10	---Illipe butter, shea butter, oiticica oil and cashew nut shell oil and their fractions Beurre d'illipé, beurre de Galam, huile d'oiticica et huile de noix de cajou et leurs fractions				2

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1515.90.10.90	Renumber 1515.90.10.20 -----Illipe butter, shea butter and oiticica oil and their fractions Beurre d'illipé, beurre de Galam et huile d'oiti- cica et leurs fractions				2, 3
1515.90.99	----Other than crude; fractions Autres que brutes; fractions				3
1515.90.99.20	Renumber 1515.90.99.80				2
1515.90.99.90	-----Other vegetable fats and their fractions Autres graisses végétales et leurs fractions				3
1516.10.00.10	-----Oils and their fractions, hydrogenated Huiles et leurs fractions, hydrogénées				4
1516.10.00.20	-----Oils and their fractions, inter-esterified, re- esterified or elaidinised Huiles et leurs fractions, interestérifiées, ré- estérifiées ou élaïdinisées				2
1516.20.00.30	-----Other oils and their fractions, hydrogenated . . Autres huiles et leurs fractions, hydrogénées				2, 4
1516.20.00.40	-----Other oils and their fractions, inter- esterified, re-esterified or elaidinised Autres huiles et leurs fractions, interestéri- fiées, réestérifiées ou élaïdinisées				2, 4

TABLE 15.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
15.17	Margarine; mélanges ou préparations alimentaires de graisses ou d'huiles animales ou végétales ou de fractions de différentes graisses ou huiles du présent Chapitre, autres que les graisses et huiles alimentaires et leurs fractions du no 15.16.				2
1518.00	Delete the rate of duty				6
1518.00.00.10	Renumber 1518.00.10.00 ---Linseed oil and its fractions Huile de lin et ses fractions	Free	10%	-	6
1518.00.90	New class ---Other Autres	10%	12.5%	8%	6
1518.00.00.20	Renumber 1518.00.90.10 -----Soybean oil and its fractions Huile de soja et ses fractions				2
1518.00.00.30	Renumber 1518.00.90.20 -----Other oils and their fractions Autres huiles et leurs fractions				2
1518.00.00.40	Renumber 1518.00.90.30 -----Fats and their fractions . Graisses et leurs fractions				2
1518.00.00.90	Renumber 1518.00.90.90				2
1519.19.00.00	--Other industrial monocarboxylic fatty acids Autres acides gras monocarboxyliques industriels				3
1519.30.00.90	-----Other industrial fatty alcohols Autres alcools gras industriels				3
1521.10.00	Delete the rate of duty				6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1521.10.00.10	Renumber 1521.10.10.00				
	---Carnauba De carnauba	Free	Free	-	6
1521.10.00.20	Renumber 1521.10.20.00				
	---Candelilla De candelilla	5%	5.5%	-	6
1521.10.00.90	Renumber 1521.10.90.00				
	---Other vegetable waxes Autres cires végétales	5%	5.5%	-	6
1521.90	-Beeswax and other insect waxes and spermaceti Cires d'abeilles ou d'autres insectes et spermaceti				3
1522.00.90.00	---Other residues Autres résidus				3

ANIMAL OR VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES

Legal Notes.

*

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 02.09;
 - (b) Cocoa butter, fat or oil (heading No. 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 23.01) or residues of headings Nos. 23.04 to 23.06;
 - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading No. 40.02).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

TABLE 15.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 15-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
15.01 1501.00.00.	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted		2.21¢/kg NZ Free	2.21¢/kg	4.41¢/kg	Free	*
10	-----Lard	kg					
20	-----Pig fat, other than lard	kg					*
30	-----Poultry fat	kg					*
15.02 1502.00.00.	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted		Free	4%	20%	Free	
	-----Tallow						
11	-----Inedible	kg					
12	-----Edible	kg					
90	-----Other fats	kg					*
15.03 1503.00.00.	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		11.8% NZ Free	11.8%	25%	8%	
10	-----Lard oil	kg					
20	-----Tallow oil	kg					
30	-----Lard stearin, oleostearin and oleo-oil	kg					*
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.						
1504.10.00.	-Fish-liver oils and their fractions		7.5%	7.5%	22.5%	7.5%	
10	-----Of cod	kg					
90	-----Other	kg					
1504.20.00.00	-Fats and oils and their fractions, of fish, other than liver oils	kg	7.3%	7.3%	22.5%	-	
1504.30.00.00	-Fats and oils and their fractions, of marine mammals	kg	10.2%	10.2%	25%	6.5%	
15.05	Wool grease and fatty substances derived therefrom (including lanolin).						
1505.10.00.00	-Wool grease, crude	kg	10.2%	10.2%	25%	6.5%	
1505.90.00.	-Wool grease, other than crude; fatty substances derived from wool grease		10.2% NZ Free	10.2%	25%	6.5%	*
10	-----Lanolin	kg					
90	-----Other	kg					

TABLE 15.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 15-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
15.06 1506.00.00.	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		10.8%	10.8%	25%	7%
10	----Animal fats and their fractions	kg				*
20	----Mink oil and its fractions	kg				*
90	----Other animal oils and their fractions	kg				*
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
1507.10.00.00	--Crude oil, whether or not degummed	kg	Free	7.5%	15%	-
1507.90	--Other than crude; fractions	kg				*
1507.90.10.00	---For use in the manufacture of paints and varnishes	kg	Free	Free	15%	-
1507.90.20.00	---For use in canning fish	kg	Free	Free	15%	-
1507.90.90.00	---Other	kg	12.5%	15%	25%	-
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
1508.10.00.00	--Crude oil	kg	Free	7.5%	15%	Free
1508.90.00.00	--Other than crude; fractions	kg	12.5%	15%	25%	12.5%
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.					
1509.10.00.00	--Virgin	kg	Free	Free	15%	-
1509.90.00.00	--Other than virgin; fractions	kg	Free	Free	15%	-
15.10 1510.00.00.	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09		Free	Free	15%	-
10	----Crude oil	kg				*
90	----Other than crude; fractions	kg				*
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.					
1511.10.00.00	--Crude oil	kg	Free	10%	15%	Free
1511.90.00.00	--Other than crude; fractions	kg	12.5%	17.5%	25%	12.5%

TABLE 15.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 15-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
15.12	Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified.					
	--Sunflower-seed or safflower oil and their fractions					
1512.11.00.	--Crude oil	kg	Free	9%	9%	-
10	----Sunflower-seed oil	kg				
20	----Safflower oil	kg				
1512.19	--Other than crude; fractions					
1512.19.10.00	---Sunflower-seed oil and its fractions . .	kg	12.5%	15%	25%	-
1512.19.20.00	---Safflower oil and its fractions	kg	12.5%	17.5%	25%	-
	--Cotton-seed oil and its fractions					
1512.21.00.00	--Crude oil, whether or not gossypol has been removed	kg	Free	7.5%	15%	Free
1512.29.00.00	--Other than crude; fractions	kg	12.5%	15%	25%	12.5%
15.13	Coconut (copra), palm-kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.					
	--Coconut (copra) oil and its fractions					
1513.11.00.00	--Crude oil	kg	Free	10%	15%	Free
1513.19.00.00	--Other than crude; fractions	kg	12.5%	17.5%	25%	Free
	--Palm kernel or babassu oil and their fractions					
1513.21.00.00	--Crude oil	kg	Free	10%	15%	Free
1513.29.00.00	--Other than crude; fractions	kg	12.5%	17.5%	25%	12.5%
15.14	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified.					
1514.10.00.00	--Crude oil	kg	Free	10%	15%	-
1514.90	--Other than crude; fractions					
1514.90.10.00	---For use in canning fish	kg	Free	Free	25%	-
1514.90.90.00	---Other	kg	12.5%	17.5%	25%	-
15.15	Other fixed vegetable fats and oils (Including jojoba oil) and their fractions, whether or not refined, but not chemically modified.					
	--Linseed oil and its fractions					
1515.11.00.00	--Crude oil	kg	Free	7.5%	15%	-
1515.19.00.00	--Other than crude; fractions	kg	12.5%	12.5%	25%	-
	--Maize (corn) oil and its fractions					
1515.21.00.00	--Crude oil	kg	Free	7.5%	15%	-
1515.29.00.00	--Other than crude; fractions	kg	12.5%	15%	25%	-
1515.30	--Castor oil and its fractions					
1515.30.10.00	---Crude oil	kg	Free	Free	15%	-
1515.30.90.00	---Other than crude; fractions	kg	12.5%	17.5%	25%	5%

TABLE 15.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 15-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
1515.40.00.	-Tung oil and its fractions		Free	Free	15%	-
10	----Crude oil	kg				
90	----Other than crude; fractions	kg				*
1515.50	-Sesame oil and its fractions					
1515.50.10.00	----Crude oil	kg	Free	10%	15%	-
1515.50.90.00	----Other than crude; fractions	kg	12.5%	17.5%	25%	-
						*
1515.60	-Jojoba oil and its fractions					
1515.60.10.00	----Crude oil	kg	Free	10%	15%	-
1515.60.90.00	----Other than crude; fractions	kg	12.5%	17.5%	25%	-
						*
1515.90	-Other fixed vegetable fats and oils and their fractions					*
1515.90.10.	----Illipe butter, shea butter, oilicla oil and cashew nut shell oil and their fractions		Free	Free	25%	-
10	----Cashew nut shell oil and its fractions	kg				*
20	----Illipe butter, shea butter and oilicla oil and their fractions	kg				*
	----Other					
1515.90.91.	----Crude		Free	10%	15%	-
10	----Wheat germ oil	kg				
90	----Other	kg				
1515.90.99.	----Other than crude; fractions		12.5%	17.5%	25%	-
10	----Wheat germ oil and its fractions	kg				*
80	----Other vegetable oils and their fractions	kg				*
90	----Other vegetable fats and their fractions	kg				*
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.					
1516.10.00.	-Animal fats and oils and their fractions		12.5%	17.5%	25%	Free
10	----Oils and their fractions, hydrogenated	kg				*
20	----Oils and their fractions, inter-esterified, re-esterified or elaidinised	kg				*
30	----Fats and their fractions	kg				
1516.20.00.	-Vegetable fats and oils and their fractions		12.5%	17.5%	25%	Free
10	----Soybean oil and its fractions	kg				
20	----Linseed oil and its fractions	kg				
30	----Other oils and their fractions, hydrogenated	kg				*
40	----Other oils and their fractions, inter-esterified, re-esterified or elaidinised	kg				*
50	----Fats and their fractions	kg				

TABLE 15.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 15-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
15.17	Margarine: edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.					
1517.10.00.00	-Margarine, excluding liquid margarine . . .	kg	12.5%	17.5%	25%	Free
1517.90	-Other					
1517.90.10.00	---Imitation lard	kg	2.21¢/kg NZ	2.21¢/kg	4.41¢/kg	1.10¢/kg
1517.90.90.00	---Other	kg	12.5%	17.5%	25%	Free
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.					
1518.00.10.00	---Linseed oil and its fractions	kg	Free	10%	25%	-
1518.00.90.	---Other	kg	10%	12.5%	25%	8%
10	-----Soybean oil and its fractions	kg				
20	-----Other oils and their fractions	kg				
30	-----Fats and their fractions	kg				
90	-----Other	kg				
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; Industrial fatty alcohols.					
1519.11.00.00	-Industrial monocarboxylic fatty acids					
1519.12.00.00	--Stearic acid	kg	10%	12.5%	25%	-
1519.13.00.00	--Oleic acid	kg	10%	12.5%	25%	-
1519.19.00.00	--Tall oil fatty acids	kg	Free	Free	Free	-
	---Other industrial monocarboxylic fatty acids	kg	10%	12.5%	25%	-
1519.20.00.00	-Acid oils from refining	kg	Free	8%	20%	-
1519.30.00.	-Industrial fatty alcohols					
10	-----Decyl alcohol	kg	10%	12.5%	25%	-
20	-----Octyl-decyl alcohol	kg				
30	-----Isodecanol	kg				
40	-----Tridecanol	kg				
50	-----Oleyl alcohol	kg				
60	-----Stearyl alcohol	kg				
70	-----Lauryl alcohol	kg				
90	-----Other industrial fatty alcohols	kg				

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TABLE 15.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 15-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
15.20	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.					
1520.10.00.00	--Glycerol (glycerine), crude; glycerol waters and glycerol lyes	kg	Free	Free	Free	-
1520.90.00.00	--Other, Including synthetic glycerol	kg	10%	12.5%	25%	-
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
1521.10	--Vegetable waxes					
1521.10.10.00	---Carnauba	kg	Free	Free	10%	-
1521.10.20.00	---Candelilla	kg	5%	5.5%	10%	-
1521.10.90.00	---Other vegetable waxes	kg	5%	5.5%	10%	-
1521.90	--Beeswax and other insect waxes and spermaceti					
1521.90.10.00	---Beeswax	kg	3%	3%	20%	Free
1521.90.90.00	---Other	kg	8.9%	8.9%	25%	6%
15.22	Degras; residues resulting from the treat- ment of fatty substances or animal or vegetable waxes.					
1522.00.10.00	---Degras; oil foots and dregs	kg	Free	Free	Free	-
1522.00.90.00	---Other residues	kg	8.9%	9.8%	25%	6.5%

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CHAPTER 15

APPENDIX

Chapter 15

ANIMAL OR VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 02.09;
 - (b) Cocoa butter, fat or oil (heading No. 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 23.01) or residues of headings Nos. 23.04 to 23.06;
 - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading No. 40.02).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 15.18 does not cover fats or oils or their fractions merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 15- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
15.01							
1501.00.00		Lard, other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.....		2.21¢ NZ Free	2.21¢	4.41¢	Free
	10	----Lard.....	kg				
	20	----Poultry fat.....	kg				
	90	----Other.....	kg				
15.02							
1502.00.00		Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.....		Free	4%	20%	Free
		----Tallow :					
	11	-----Inedible.....	kg				
	12	-----Edible.....	kg				
	90	-----Other.....	kg				
15.03							
1503.00.00		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.....		11.8% NZ Free	11.8%	25%	8%
	10	----Lard oil.....	kg				
	20	----Tallow oil.....	kg				
	90	----Other.....	kg				
15.04							
		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
1504.10.00		-Fish-liver oils and their fractions....		7.5%	7.5%	22.5%	7.5%
	10	----Of cod.....	kg				
	90	----Other.....	kg				
1504.20.00	00	-Fats and oils and their fractions, of fish, other than liver oils.....	kg	7.3%	7.3%	22.5%	-
1504.30.00	00	-Fats and oils and their fractions, of marine mammals.....	kg	10.2%	10.2%	25%	6.5%
15.05							
		Wool grease and fatty substances derived therefrom (including lanolin).					
1505.10.00	00	-Wool grease, crude.....	kg	10.2%	10.2%	25%	6.5%
1505.90.00		-Other.....		10.2% NZ Free	10.2%	25%	6.5%
	10	----Lanolin.....	kg				
	90	----Other.....	kg				
15.06							
1506.00.00		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.....		10.8%	10.8%	25%	7%
	10	----Mink oil and its fractions.....	kg				
	20	----Animal grease.....	kg				
		----Other					
	91	-----Animal oils and their fractions...	kg				
	99	-----Other.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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PAGE 15- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
1507.10.00	00	-Crude oil, whether or not degummed....	kg	Free	7.5%	15%	-
1507.90		-Other					
1507.90.10	00	---For use in the manufacture of paints and varnishes.....	kg	Free	Free	15%	-
1507.90.90	00	---Other.....	kg	12.5%	15%	25%	-
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
1508.10.00	00	-Crude oil.....	kg	Free	7.5%	15%	Free
1508.90.00	00	-Other.....	kg	12.5%	15%	25%	12.5%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.					
1509.10.00	00	-Virgin.....	kg	Free	Free	15%	-
1509.90.00	00	-Other.....	kg	Free	Free	15%	-
15.10							
1510.00.00		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.....		Free	Free	15%	-
	10	-----Crude oil.....	kg				
	90	-----Other.....	kg				
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.					
1511.10.00	00	-Crude oil.....	kg	Free	10%	15%	Free
1511.90.00	00	-Other.....	kg	12.5%	17.5%	25%	12.5%
15.12		Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified.					
		-Sunflower-seed or safflower oil and their fractions :					
1512.11.00		--Crude oil.....		Free	9%	9%	-
	10	-----Sunflower-seed oil.....	kg				
	20	-----Safflower oil.....	kg				
1512.19.00		--Other.....		12.5%	17.5%	25%	-
	10	-----Sunflower-seed oil and its fractions.....	kg				
	20	-----Safflower oil and its fractions....	kg				
		-Cotton-seed oil and its fractions :					
1512.21.00	00	--Crude oil, whether or not gossypol has been removed.....	kg	Free	7.5%	15%	Free
1512.29.00	00	--Other.....	kg	12.5%	15%	25%	12.5%

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 15- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
15.13		Coconut (copra), palm-kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.					
		-Coconut (copra) oil and its fractions :					
1513.11.00	00	--Crude oil.....	kg	Free	10%	15%	Free
1513.19.00	00	--Other.....	kg	12.5%	17.5%	25%	Free
		-Palm kernel or babassu oil and their fractions :					
1513.21.00	00	--Crude oil.....	kg	Free	10%	15%	Free
1513.29.00	00	--Other.....	kg	12.5%	17.5%	25%	12.5%
15.14		Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified.					
1514.10.00	00	-Crude oil.....	kg	Free	10%	15%	-
1514.90.00	00	-Other.....	kg	12.5%	17.5%	25%	-
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.					
		-Linseed oil and its fractions :					
1515.11.00	00	--Crude oil.....	kg	Free	7.5%	15%	-
1515.19.00	00	--Other.....	kg	12.5%	12.5%	25%	-
		-Maize (corn) oil and its fractions :					
1515.21.00	00	--Crude oil.....	kg	Free	7.5%	15%	-
1515.29.00	00	--Other.....	kg	12.5%	15%	25%	-
1515.30		-Castor oil and its fractions					
1515.30.10	00	---Crude oil.....	kg	Free	Free	15%	-
1515.30.90	00	---Other.....	kg	12.5%	17.5%	25%	5%
1515.40.00		-Tung oil and its fractions.....		Free	Free	15%	-
	10	----Crude oil.....	kg				
	90	----Other.....	kg				
1515.50		-Sesame oil and its fractions					
1515.50.10	00	---Crude oil.....	kg	Free	10%	15%	-
1515.50.90	00	---Other.....	kg	12.5%	17.5%	25%	-
1515.60		-Jojoba oil and its fractions					
1515.60.10	00	---Crude oil.....	kg	Free	10%	15%	-
1515.60.90	00	---Other.....	kg	12.5%	17.5%	25%	-
1515.90		-Other					
1515.90.10		---Borneo tallow (Illipe butter), shea butter, oiticica oil or cashew nut shell oil and their fractions.....		Free	Free	25%	-
	10	----Cashew nut shell oil and its fractions.....	kg				
	90	----Other.....	kg				
		---Other :					
1515.90.91	10	----Crude.....	kg	Free	10%	15%	-
	90	----Wheat germ oil.....	kg				
		---Other.....	kg				
1515.90.99		---Other.....		12.5%	17.5%	25%	-
	10	----Wheat germ oil and its fractions...	kg				
	20	----Other vegetable oils and their fraction.....	kg				
	90	----Other.....	kg				

APPENDIX 1. (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 15- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.					
1516.10.00		-Animal fats and oils and their fractions.....		12.5%	17.5%	25%	Free
	10	----Hydrogenated oils and their fractions.....	kg				
	20	----Inter-esterified, re-esterified or elaidinized oils and their fractions.....	kg				
	30	----Fats and their fractions.....	kg				
1516.20.00		-Vegetable fats and oils and their fractions.....		12.5%	17.5%	25%	Free
	10	----Soybean oil and its fractions.....	kg				
	20	----Linseed oil and its fractions.....	kg				
	30	----Hydrogenated oils and their fractions, other than soybean and linseed.....	kg				
	40	----Inter-esterified, re-esterified or elaidinized oils and their fractions, other than soybean and linseed.....	kg				
	50	----Fats and their fractions.....	kg				
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.					
1517.10.00	00	-Margarine, excluding liquid margarine..	kg	12.5%	17.5%	25%	Free
1517.90		-Other					
1517.90.10	00	---Imitation lard.....	kg	2.21¢ NZ Free	2.21¢	4.41¢	1.10¢
1517.90.90	00	---Other.....	kg	12.5%	17.5%	25%	Free
15.18							
1518.00.00		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oil of this Chapter, not elsewhere specified or included.....					
	10	----Linseed oil and its fractions.....	kg	10%	12.5%	25%	8%
	20	----Soybean oil and its fractions.....	kg				
	30	----Other oils and their fractions.....	kg				
	40	----Fats and their fractions.....	kg				
	90	----Other.....	kg				
15.19		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.					
1519.11.00	00	-Industrial monocarboxylic fatty acids : --Stearic acid.....	kg	10%	12.5%	25%	-

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 15- 7

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1519.12.00	00	--Oleic acid.....	kg	10%	12.5%	25%	-
1519.13.00	00	--Tall oil fatty acids.....	kg	Free	Free	Free	-
1519.19.00	00	--Other.....	kg	10%	12.5%	25%	-
1519.20.00	00	-Acid oils from refining.....	kg	Free	8%	20%	-
1519.30.00		-Industrial fatty alcohols.....		10%	12.5%	25%	-
	10	----Decyl alcohol.....	kg				
	20	----Octyl-decyl alcohol.....	kg				
	30	----Isodecanol.....	kg				
	40	----Tridecanol.....	kg				
	50	----Oleyl alcohol.....	kg				
	60	----Stearyl alcohol.....	kg				
	70	----Lauryl alcohol.....	kg				
	90	----Other.....	kg				
15.20		Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.					
1520.10.00	00	-Glycerol (glycerine), crude; glycerol waters and glycerol lyes.....	kg	Free	Free	Free	-
1520.90.00	00	-Other, including synthetic glycerol....	kg	10%	12.5%	25%	-
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
1521.10.00		-Vegetable waxes.....		4%	4%	10%	-
	10	----Carnauba.....	kg				
	20	----Candelilla.....	kg				
	90	----Other.....	kg				
1521.90		-Other					
1521.90.10	00	---Beeswax.....	kg	3%	3%	20%	Free
1521.90.90	00	---Other.....	kg	8.9%	8.9%	25%	6%
15.22							
1522.00		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.					
1522.00.10	00	---Degras; oil foots and dregs.....	kg	Free	Free	Free	-
1522.00.90	00	---Other.....	kg	8.9%	9.8%	25%	6.5%

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Legal Note.

*

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

REPORTS FOR

CHAPTERS 16 to 24

CHAPTER 16

Preparations of Meat, of Fish or of Crustaceans, Molluscs or other Aquatic Invertebrates

A. Introduction

Chapter 16 is of considerable importance in that it contains most types of food preparations composed of meat and fish. Classified to this Chapter are such main food products as canned meats and poultry, canned or tinned fish such as tuna and salmon and also various prepared meals (e.g., frozen "TV" dinners, stews, meat pies). Some forms of meat, fish, and shellfish are not found in this Chapter but in Chapters 2 or 3 which specify fresh, chilled, or frozen forms. Chapter 16 also does not include certain other types of prepared foods which are covered in Chapters 19 and 21.

Chapter 16 covers, in whole or part, 51 existing Customs Tariff items. These items are listed below:

- * 800-1 Canned beef
- * 800-2 Canned corn beef (Australian Trade Agreement)
- * 805-1 Canned pork
- * 810-1 Canned hams
- * 815-1 Pâtés de foies gras, foies gras, preserved, ...; lark pâtés
- * 820-1 Animal liver paste
- * 825-1 Canned meats, n.o.p.; Canned snails of the genus Helix
- * 830-1 Canned poultry or game, n.o.p.
- * 835-1 Extracts of meat and fluid beef, not medicated
- 930-1 Eviscerated poultry ... whether or not cooked
Meats, prepared or preserved, other than canned:
- 1001-1 Bacon, hams, shoulders and other pork
- * 1001-4 Pork sausages
- 1002-1 N.o.p.
- 9025-1 Vegetable pastes and hash of vegetables and meat or fish ... n.o.p.
- * 9025-2 Pâtés de foie with truffles
- 11500-1 Mackerel, herring, salmon and all other fish, n.o.p. ...
- 11500-3 Herring, salted or pickled
- 11600-1 Halibut, fresh, pickled or salted
Sardines, sprats or pilchards, packed in oil ...:
- * 11901-1 Twenty to thirty-six ounces
- * 11902-1 Twelve to twenty ounces
- * 11903-1 Eight to twelve ounces
- * 11904-1 Eight ounces or less
Anchovies, packed in oil ... in sealed tin containers ...:
- * 12001-1 Twenty to thirty-six ounces
- * 12002-1 Twelve to twenty ounces
- * 12003-1 Eight to twelve ounces
- * 12004-1 Eight ounces or less

* Indicates that goods under the present tariff item are classified only to this Chapter.

- *12100-1 Fish, packed or preserved in oil or mixtures ... of oil, n.o.p.
- *12101-1 Tuna, packed or preserved in oil or mixtures ... of oil
- *12102-1 Mackerel, packed or preserved in oil or mixtures ... of oil
- *12105-1 Bonito, packed or preserved in oil or mixtures ... of oil
- *12200-1 Herring, ... packed in oil or otherwise ...
- *12250-1 Tuna and mackerel, prepared or preserved, n.o.p.
Fish, prepared or preserved, n.o.p.:
- *12301-1 Kipperd herring in sealed containers
- *12302-1 Salmon
- *12303-1 All other fish, n.o.p.
- *12303-2 Canned whitebait (New Zealand)
- *12310-1 Frozen tuna loins ... for manufacture of canned tuna
- 12405-1 Shellfish, prepared or preserved, n.o.p.
- *12405-2 Shellfish known as Toheroas ... (New Zealand)
- 12410-1 Squid, octopus and cuttlefish
- 12505-1 Oysters, prepared or preserved; oysters in the shell
- *12505-2 Oysters, smoked, ...
- 12600-1 Clams in sealed containers
- 12700-1 Crustaceans, fresh, n.o.p.; crustaceans, prepared ... n.o.p.
- *12700-2 Canned crayfish (New Zealand)
- 12800-1 Lobsters or lobster meat, fresh or boiled
- *12805-1 Lobsters, prepared or preserved
- *12900-1 Crabs in sealed containers
- 13000-1 Shrimp
- 13300-1 All other articles the produce of the fisheries, n.o.p.
- *13300-2 Caviar, being prepared sturgeon roe
- 71100-7 Prepared foods and beverages ... human consumption ... animal feeds

A number of rate changes are recommended for this Chapter, in particular with regard to prepared meals. An extensive restructuring has thus resulted for draft Chapter 16, both in response to submissions received and consequent to the Board's own analysis. All recommended rate and nomenclature revisions are identified in Table 16.1. In Table 16.2 the fully amended draft HS schedule is presented.

B. Recommendations Made by the Board

A number of representations were made concerning this Chapter, the primary brief received being that of the CFPA. However, briefs were also submitted by the Canadian Meat Council (CMC) and by Marks and Spencer Canada Inc. The majority of the recommendations put forward for this Chapter result from the problems outlined in the submissions received. In some cases, however, the Board felt it could not properly respond to certain submissions and these instances are identified. Three rate recommendations originate from the Board's own chapter review.

* Indicates that goods under the present tariff item are classified only to this Chapter.

1. Recommendations Made in Response to Representations

The proposed HS schedule for canned meat was opposed by the CFPA and also questioned by the CMC. The Board concurs that certain meats dutiable at 15% MFN under Customs Tariff item 825-1 would have a reduced level of tariff protection.⁽¹⁾

Accordingly, the Board recommends, under HS subheading 1601.00, that the existing 15% MFN rate be restored for canned sausages and similar meat products. It is noted that the prevailing BP and GP rates would, at the same time, be restored which would serve to satisfy justified concerns expressed about these rate schedules.

Both the CFPA and CMC objected to the proposed HS treatment respecting canned poultry (present item 830-1). The Board concurs that reduced tariff protection would result in that the present MFN rate of 15% would be lowered, for certain products, to 12.5% MFN.⁽²⁾ Consequently, the Board recommends that, for canned turkey and other canned poultry, the present 15% MFN rate be restored (see Table 16.1, draft items 1602.31.21.00 and 1602.39.21). As a result, the existing BP and GP rates would also be reinstated; this would offset other concerns indicated by the CFPA.

The CFPA strongly opposed, and the CMC questioned, the proposed decreases in the draft schedule affecting BP, MFN and GP tariffs for frozen dinners, meat pies and other frozen meals (present item 9025-1). The Board notes that under several subheadings in Chapter 16 the MFN rate for various prepared meals has been, in fact, reduced, from 17.5%⁽³⁾ at present to HS rates ranging between 11.5% to 15%. Accordingly, the Board recommends that the existing MFN rate of 17.5% for frozen dinners, meat pies and meals be reinstated wherever necessary in the draft schedule. Existing BP and GP rates would also be restored.

The CFPA, furthermore, has noted that the prevailing 5% MFN rate respecting pâtés de foie with truffles would be lowered to Free following conversion. The Board recommends that the present 5% rate be retained (see Table 16.1, draft item 1602.20.10.00).

A number of other proposals relating to Chapter 16 were submitted which were not supported by the Board.

- (1) In particular, a specific duty (at 2.21¢/kg.) would become applicable to some canned meats now under present item 825-1. The current ad valorem equivalent of 2.21¢/kg. is estimated at less than 2% vis à vis the present rate of 15%.
- (2) The 12.5% BP and MFN rate under HS item 1602.31.00 has attached to it a proviso limiting the duty paid to 22.05¢/kg.; this effectively reduces the ad valorem rate to less than 12.5%.
- (3) The Customs Tariff rate for various frozen dinners, and meat/poultry pies as well as canned meals (e.g., stews) is determined by items 9025-1 and 71100-7, both providing for an MFN rate of 17.5%.

The CMC pointed out, for pork sausage (not canned) under present item 1001-4, that the proposed MFN rate would be raised. In the Board's view this change would be inconsequential⁽¹⁾ and no recommendation for revision was made.

The CFPA objected to the proposed HS treatment pertaining to certain GP tariff schedules. The CFPA opposed the introduction of a GP rate under 1602.50.10 and the resulting tariff decrease, in the absence of a GP provision under 800-1, from 15% to 12.5% for imports from GP countries. Similarly, the CFPA also questioned the GP rate increase from 10%, the GP rate under 805-1, to 12.5% under HS item 1602.49.10. The Board concurs with these objections and brings them to the Minister's attention.

The CMC was also in disagreement with the deletion of the GP duty for item 1602.10.00, homogenised preparations, in the draft schedule. It contended that related present items 805-1 and 825-1 provide for GP rates of 10% and 12.5%, respectively. The Board also brings this matter to the attention of the Minister.

The Board also notes the CMC's submission, with reference to HS item 1602.49.20, luncheon meat, that a change in the GP rate would take place. In this instance the CMC appears to be in error; beef luncheon meat (which is now classified to item 825-1) is GP dutiable at 12.5% and this rate has been properly carried forward to HS item 1602.50.19.20 in the revised draft schedule. The Board also notes the CMC comment respecting the omission of free entry under the Australian Trade Agreement for meat products classified to item 1602.50.10. This omission, in accordance with corrigenda received from National Revenue, has been corrected.

2. Recommendations Made Pursuant to the Board's Own Review

As a result of conversion, certain fish products, if in "pickled" form, would be dutiable at 11% MFN under HS item 1604.19.00 whereas free entry is now accorded under present item 11500-1. The Board recommends that a provision be inserted in Chapter 16 to ensure that free entry is maintained for such products.⁽²⁾

Fish, where packed or preserved in oil or mixtures thereof, entered under present item 12100-1 is now MFN dutiable at 14%. However, under HS item 1604.20.99 a reduced rate, of 11.5%,⁽³⁾ would apply. The Board recommends that a provision be made to restore the present rate.

(1) It is estimated that the current ad valorem equivalent of the present specific duty under item 1001-4 (0.6¢/lb.) is negligible, being about 0.2%. The HS proposed duty (2.21¢/kg.) is only about 0.4% ad valorem.

(2) Under revised item 1604.19.10.00 (see Table 16.2) the term "marinated" is used to replace "pickled".

(3) Revised from 12.5% to 11.5% per corrigendum issued.

In the proposed schedule, HS item 1603.00.00, dutiable at 9% MFN, would encompass both the extracts and juices of meat as well as the extracts and juices of fish, crustaceans, etc. For the latter category of products this would mean an increase in the MFN rate of duty from 5% (under present item 13300-1) to 9%. The Board recommends that the existing MFN rates of duty of 10% and 5%, respectively, be restored.

TABLE 16.1: BOARD RECOMMENDATIONS

Chapter 16 - Preparations of Meat, of Fish or of
Crustaceans, Molluscs or Other Aquatic Invertebrates

Delete the Supplementary Notes and replace them with footnotes as follows:

Insert footnote code 1 against dutiable goods of classes 1604.12 and 1604.13 and, at the bottom of appropriate pages, add the following footnote:

"Canned whitebait, the product of New Zealand, is free of duty".
"Les blanchailles en boîtes, produits de la Nouvelle-Zélande, sont en franchise des droits".

Insert footnote code 2 against classes 1604.13.10 and 1604.16.10 and, at the bottom of appropriate pages, add the following footnote:

"Include the weight of the tin containers in the weight for duty".
"Inclure le poids du contenant de fer-blanc dans le poids pour le droit".

Insert footnote code 3 against class 1605.40 and, at the bottom of the appropriate page, add the following footnote:

"Canned crayfish, the product of New Zealand, is free of duty".
"Les écrevissesses boîtes, produits de la Nouvelle-Zélande, sont en franchise des droits".

Insert footnote code 4 against class 1605.90.90 and, at the bottom of the appropriate page, add the following footnote:

"Toheroas in sealed tin containers, the product of New Zealand, is free of duty".
"Toheroas en boîtes de fer-blanc, produits de la Nouvelle- Zélande, sont en franchise des droits".

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1601.00.00	Delete the rate of duty				6
1601.00.00.10	ReNUMBER 1601.00.10.00				
	---Canned En boîtes	15%	15%	12.5%	6
1601.00.00.20	ReNUMBER 1601.00.20				
	---Not canned Autrement qu'en boîtes	Free	2.21¢ /kg	-	6

TABLE 16.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1601.00.00.21	Renumber 1601.00.20.10				2
1601.00.00.22	Renumber 1601.00.20.20 -----Wieners and frankfurters . Saucissons fumés et saucisses de Frankfort				2
1601.00.00.23	Renumber 1601.00.20.30 -----Other sausages, pork or beef, fresh, chilled or frozen Autres saucisses et saucis- sons, de porc ou de boeuf, frais, réfrigérés ou congelés				2, 3
1601.00.00.24	Renumber 1601.00.20.40 -----Other sausages, cured . . . Autres saucisses et saucis- sons, traités				2, 3
1601.00.00.29	Renumber 1601.00.20.90 -----Other sausages and similar products; food prepara- tions, including prepared meals Autres saucisses, saucis- sons et produits simi- laires; préparations ali- mentaires, y compris les plats cuisinés				3
1602.20.00	Delete the rate of duty				6
1602.20.10.00	New class ---Pâté de foie with truffles . Pâté de foie avec truffles	Free	5%	-	6
1602.20.90	New class ---Other Autres	Free	Free	-	6
1602.20.00.10	Renumber 1602.20.90.10 -----Poultry liver paste Purée de foies de volailles				4
1602.20.00.90	Renumber 1602.20.90.90				4
1602.31.00	Delete the rate of duty				6

TABLE 16.1 (CONT.)

HS Code	Description of Goods	BP Rate	MFN Rate	GP Rate	Reason for Change
1602.31.00.10	Delete from 1602.31.00.10 to 1602.31.00.90 and replace with the following eight entries				2, 4, 6
1602.31.10	---Prepared meals Plats cuisinés	15%	17.5%	11.5%	
1602.31.10.10	-----Canned En boîtes				
1602.31.10.20	-----Not canned Autrement qu'en boîtes				
1602.31.10.21	-----Pies Tartes				
1602.31.10.29	-----Other Autres				
1602.31.20	---Other meat and meat offal, of turkey Autres viandes et abats, de dindons ou dindes				
1602.31.21.00	----Canned En boîtes	15% NZ Free	15%	-	
1602.31.22.00	----Not canned Autrement qu'en boîtes	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.2¢ /kg or more than 22.05¢ /kg	-	
1602.39	Delete the rate of duty --Of other poultry of heading No. 01.05 D'autres volailles du n° 01.05				3
1602.39.10	Delete from 1602.39.00.10 to 1602.39.00.90 and replace with the following ten entries				2, 4, 6

HS Code	Description of Goods	BP Rate	MFN Rate	GP Rate	Reason for Change
1602.39.10	---Prepared meals Plats cuisinés	15%	17.5%	11.5%	
1602.39.10.10	-----Canned En boîtes				
1602.39.10.20	-----Not canned Autrement qu'en boîtes				
1602.39.10.21	-----Pies Tartes				
1602.39.10.29	-----Other Autres				
1602.39.20	---Other meat and meat offal, of poultry Autres viandes et abats, de volailles				
1602.39.21	----Canned En boîtes	15% NZ Free	15%	-	
1602.39.21.10	-----Paste Purées				
1602.39.21.90	-----Other Autres				
1602.39.22.00	----Not canned Autrement qu'en boîtes	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	-	
1602.49.10	Delete the rate of duty ---Meat and meat offal, canned(1) Viandes et abats, en boîtes				6

(1) Prepared meals are classified in this class within the meaning of the term "meat and meat offal" by application of Legal Note 2. Therefore the term "prepared meals" should not be separately mentioned in this tariff subheading text.

TABLE 16.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1602.49.10.10	Delete from 1602.49.10.10 to 1602.49.90.90 and replace with the following 12 entries				2, 4, 6
1602.49.11.00	----Prepared meals Plats cuisinés	15% NZ Free	17.5%	11.5%	
1602.49.19	----Other meat and meat offal, of swine Autres viandes et abats, de porc	15% NZ Free	15%	12.5%	
1602.49.19.10	-----Offal Abats				
1602.49.19.20	-----Luncheon meat Pâté de viande				
1602.49.19.90	-----Other meat Autres viandes				
1602.49.20	---Meat and meat offal, not canned Viandes et abats, autrement qu'en boîtes				
1602.49.21	----Prepared meals Plats cuisinés	15%	17.5%	11.5%	
1602.49.21.10	-----Cooked, frozen Cuits, congelés				
1602.49.21.90	-----Other prepared meals . . . Autres plats cuisinés				
1602.49.29	----Other meat and meat offal, of swine Autres viandes et abats, de porc	Free	2.21¢ /kg	-	
1602.49.29.10	-----Meat Viandes				
1602.49.29.20	-----Meat offal Abats				
1602.50.10	Delete from 1602.50.10 to 1602.50.90.90 and replace with the following 17 entries				2, 4, 6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1602.50.10	---Meat and meat offal, canned ⁽¹⁾ Viandes et abats, en boîtes				
1602.50.11.	----Prepared meals Plats cuisinés	15% AU NZ Free	17.5%	11.5%	
1602.50.11.10	-----Stews Ragoûts				
1602.50.11.90	-----Other Autres				
1602.50.19.	----Other meat and meat offal, of bovine animals Autres viandes et abats, de bovins	15% AU NZ Free	15%	12.5%	
1602.50.19.10	-----Meat offal Abats				
1602.50.19.20	-----Luncheon meat Pâté de viande				
1602.50.19.30	-----Corned beef Boeuf salé				
1602.50.19.40	-----Paste Purée				
1602.50.19.90	-----Other meat Autres viandes				
1602.50.20	---Meat and meat offal, not canned Viandes et abats, autrement qu'en boîtes				
1602.50.21.	----Prepared meals Plats cuisinés	15%	17.5%	11.5%	
1602.50.21.10	-----Cooked, frozen Cuits, congelés				

(1) Prepared meals are classified in this class within the meaning of the term "meat and meat offal" by application of Legal Note 2. Therefore the term "prepared meals" should not be separately mentioned in this tariff subheading text.

TABLE 16.1 (CONT.)

HS Code	Description of Goods	BP Rate	MFN Rate	GP Rate	Reason for Change
1602.50.21.90	-----Other prepared meals . . . Autres plats cuisinés				
1602.50.29.	----Other meat and meat offal, of bovine animals Autres viandes et abats, de bovin	Free	2.21¢ /kg	Free	
1602.50.29.10	-----Meat Viandes				
1602.50.29.20	-----Meat offal Abats				
1602.90.10	Delete from 1602.90.10 to 1602.90.90.90 and replace with the following 14 entries				2, 4, 6
1602.90.10	---Meat, meat offal and blood, canned ⁽¹⁾ Viandes, abats et sang, en boîtes				
1602.90.11.00	----Prepared meals Plats cuisinés	15% NZ Free	17.5%	11.5%	
1602.90.19.	----Other meat, meat offal and blood Autres viandes, abats et sang	15% NZ Free	15%	12.5%	
1602.90.19.10	-----Meat offal Abats				
1602.90.19.20	-----Luncheon meat Pâté de viande				
1602.90.19.90	-----Other meat and blood . . . Autres viandes et sang				
1602.90.20	---Meat, meat offal and blood, not canned Viandes, abats et sang, autrement qu'en boîtes				

(1) Prepared meals are classified in this class within the meaning of the term "meat and meat offal" by application of Legal Note 2. Therefore the term "prepared meals" should not be separately mentioned in this tariff subheading text.

TABLE 16.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1602.90.21.	----Prepared meals Plats cuisinés	15%	17.5%	11.5%	
1602.90.21.10	-----Cooked, frozen Cuits, congelés				
1602.90.21.90	-----Other prepared meals . . . Autres plats cuisinés				
1602.90.29.	----Other meat, meat offal and blood Autres viandes, abats et sang	Free	2.21¢ /kg	Free	
1602.90.29.10	-----Meat Viandes				
1602.90.29.20	-----Meat offal Abats				
1602.90.29.30	-----Blood Sang				
1603.00.00	Delete the rate of duty				6
1603.00.00.10	Renumber 1603.00.10 ---Of meat De viande	Free	10%	-	6
1603.00.00.11	Renumber 1603.00.10.10 -----Canned En boîtes				2
1603.00.00.19	Renumber 1603.00.10.20 -----Not canned Autrement qu'en boîtes				2
1603.00.00.20	Renumber 1603.00.20.00 and change French, text ---De poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques	Free	5%	Free	6
1604.11.00.10	-----Canned En boîtes				5
1604.11.00.90	Renumber 1604.11.00.20 -----Not canned Autrement qu'en boîtes				5

TABLE 16.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1604.11.00.91	Classes 1604.11.00.91 to 1604.11.00.99 are renumbered 1604.11.00.11 to 1604.11.00.19 respectively				2
1604.12.10.	---Marinated En marinade				2
1604.12.10.11	New class -----Canned En boîtes				5
1604.12.10.12	New class -----Not canned Autrement qu'en boîtes				5
1604.12.10.90	-----Other than filets Autres que les filets				3
1604.12.90.10	New class -----Canned En boîtes				5
1604.12.90.20	New class -----Not canned Autrement qu'en boîtes				5
1604.13.10.	---In sealed tin containers . . En boîtes de fer blanc soudées				4
1604.13.10.20	-----Sardinella Melettes				2
1604.13.10.90	Renumber 1604.13.10.30 -----Brisling or sprats Sprats ou esprots				2
1604.14.10	---In oil or in preparations containing oil Dans l'huile ou dans des préparations contenant de l'huile				4
1604.14.11	Renumber 1604.14.12. -----Sardes				2
1604.14.11.10	Renumber 1604.14.12.10 -----In flakes, canned En flocons, en boîtes				5

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1604.14.11.90	Renumber 1604.14.12.90				3
1604.14.19	Renumber 1604.14.11. ----Tunas and skipjack Thons et listaos				2
1604.14.19.10	Renumber 1604.14.11.10 -----In flakes, canned En flocons, en boîtes				2
1604.14.19.90	Renumber 1604.14.11.90				2
1604.14.90.	---Otherwise prepared or pre- served Autrement préparés ou con- servés				3
1604.14.90.10	-----In flakes, canned En flocons, en boîtes				2
1604.16.10.00	---In sealed tin containers . . En boîtes de fer-blanc soudées				4
1604.19.00	Delete the rate of duty --Other fish Autres poissons				6
1604.19.00.10	Renumber 1604.19.10.00 ---Marinated En marinade	Free	Free	-	6
1604.19.00.90	Renumber 1604.19.90.	11%	11%	7%	6
1604.19.90.10	New class -----Canned En boîtes				5
1604.19.90.20	New class -----Not canned Autrement qu'en boîtes				5
1604.19.00.91	Renumber 1604.19.90.21 -----Cooked, frozen Cuits, congelés				4
1604.19.00.99	Renumber 1604.19.90.29				2
1604.20.00	Delete the rate of duty				6

TABLE 16.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1604.20.00.10	Delete from 1604.20.00.10 to 1604.20.00.99 and replace with the following six entries				2, 4, 6
1604.20.10.00	---Prepared meals Plats cuisinés	15%	17.5%	11.5%	
1604.20.20.00	---In oil or in preparations containing oil Dans l'huile ou dans des préparations contenant de l'huile	14%	14%	9%	
1604.20.30.	---Otherwise prepared or pre- served Autrement préparés ou con- servés	11.5%	11.5%	8%	
1604.20.30.10	-----Paste Purée				
1604.20.30.20	-----Cooked, frozen Cuits, congelés				
1604.20.30.90	-----Other Autres				
1604.30.00.10	-----Caviar Caviar				5
1604.30.00.90	Renumber 1604.30.00.20 -----Caviar substitutes Succédanés de caviar				3
1605.10.00.21	-----Crab meat, cooked by steaming or by boiling in water, but not further prepared or preserved . . Chair de crabe, cuite à l'eau ou à la vapeur, mais non autrement préparée ou conservée				2
1605.10.00.22	-----Crab meat, cooked by steaming or by boiling in water, frozen Chair de crabe, cuite à l'eau ou à la vapeur, congelée				2

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1605.10.00.29	-----Autres				2
1605.20.00.10	-----Shrimp and prawn meat, cooked by steaming or by boiling in water, but not further prepared or pre- served Chair de crevette, cuite à l'eau ou à la vapeur, mais non autrement préparée ou conservée				1, 4
1605.20.00.20	-----Shrimp and prawn meat, cooked by steaming or by boiling in water, frozen, whether or not canned . . . Chair de crevette, cuite à l'eau ou à la vapeur, con- gelée, même en boîtes				2
1605.20.00.30	-----Other, canned Autres, en boîtes				5
1605.20.00.90	-----Autres				2
1605.30	-Lobster (Homarus spp.) Homard (Homarus spp)				4
1605.30.10	---Lobster meat, cooked by steaming or by boiling in water, whether or not frozen, but not further prepared or preserved Chair de homard, cuite à l'eau ou à la vapeur, même congelée, mais non autrement préparée ou conservée				2, 4
1605.30.10.10	Correct "congelée"				2
1605.30.10.90	Renumber 1605.30.10.20 -----Not frozen Non congelée				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1605.40.00.10	-----Rock lobster and other crawfish meat, cooked by steaming or by boiling in water, but not further prepared or preserved . . . Chair de langouste, cuite à l'eau ou à la vapeur, mais non autrement préparée ou conservée				2, 4
1605.40.00.20	-----Rock lobster and other crawfish meat, cooked by steaming or by boiling in water, frozen, whether or not canned Chair de langouste, cuite à l'eau ou à la vapeur, con- gelée, même en boîtes				2, 4
1605.40.00.30	Delete from 1605.40.00.30 to 1605.40.00.99 and replace with the following four entries				4, 5
1605.40.00.30	-----Other, canned Autres, en boîtes				
1605.40.00.40	-----Other, not canned Autres, autrement qu'en boîtes				
1605.40.00.41	-----Frozen Congelés				
1605.40.00.42	-----Not frozen Non congelés				
1605.90	-Molluscs; other aquatic inver- tebrates Mollusques; autres invertébrés aquatiques				3
1605.90.10.00	---Calmars, encornets, poulpes ou pieuvres, seiches et sépioles				1, 2
1605.90.20.00	---Snails of the genus "Helix", canned Escargots du genre "Hélix", en boîtes				2

TABLE 16.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1605.90.90	---Other molluscs; other aquatic invertebrates Autres mollusques; autres invertébrés aquatiques				3
1605.90.90.10	-----Cooked, frozen				2
1605.90.90.90	-----Otherwise prepared or preserved Autrement préparés ou conservés				3

Chapter 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Legal Notes.

*

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Legal Notes.

*

1. For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.
2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

*

TABLE 16.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

425

(In accordance with the Harmonized System)

PAGE 16-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.						*
1601.00.10.00	---Canned	kg	15%	15%	35%	12.5%	*
1601.00.20.	---Not canned		Free	2.21¢/kg	13.23¢/kg	-	*
10	-----Salami	kg					*
20	-----Wieners and frankfurters	kg					*
30	-----Other sausages, pork or beef, fresh, chilled or frozen	kg					*
40	-----Other sausages, cured	kg					*
90	-----Other sausages and similar products; food preparations, including prepared meals	kg					*
16.02	Other prepared or preserved meat, meat offal or blood.						*
1602.10.00.00	-Homogenised preparations	kg	15% NZ Free	15%	35%	-	
1602.20	-Of liver of any animal						
1602.20.10.00	---Pâté de foie with truffles	kg	Free	5%	35%	-	*
1602.20.90.	---Other	kg	Free	Free	35%	-	*
10	-----Poultry liver paste	kg					*
90	-----Other	kg					*
1602.31	-Of poultry of heading No. 01.05						
1602.31.10.	---Of turkeys						
10	-----Prepared meals	kg	15%	17.5%	25%	11.5%	*
21	-----Canned	kg					*
29	-----Not canned	kg					*
	-----Pies	kg					*
	-----Other	kg					*
1602.31.21.00	---Other meat and meat offal, of turkey	kg	15% NZ	15%	35%	-	*
1602.31.22.00	---Canned	kg	Free 12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-	*
1602.39	--Of other poultry of heading No. 01.05						
1602.39.10.	---Prepared meals	kg	15%	17.5%	25%	11.5%	*
10	---Canned	kg					*
	---Not canned	kg					*
21	-----Pies	kg					*
29	-----Other	kg					*
1602.39.21.	---Other meat and meat offal, of poultry	kg	15% NZ	15%	35%	-	*
	---Canned	kg	Free				*
10	-----Paste	kg					*
90	-----Other	kg					*

TABLE 16.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 16-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
1602.39.22.00	----Not canned	kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	35%	-
1602.41	--Of swine					
1602.41.10.00	--Hams and cuts thereof	kg	15% NZ Free	15%	35%	-
1602.41.20.00	---Not canned	kg	Free	2.21¢/kg	11.02¢ /kg	-
1602.42	--Shoulders and cuts thereof					
1602.42.10.00	---Canned	kg	15% NZ Free	15%	35%	-
1602.42.20.00	---Not canned	kg	Free	2.21¢/kg	11.02¢ /kg	-
1602.49	--Other, including mixtures					
1602.49.11.00	---Meat and meat offal, canned	kg	15% NZ Free	17.5%	25%	11.5%
1602.49.19.	----Other meat and meat offal, of swine . .		15% NZ Free	15%	35%	12.5%
10	----Offal	kg				
20	----Luncheon meat	kg				
90	----Other meat	kg				
1602.49.21.	---Meat and meat offal, not canned					
10	----Prepared meals	kg	15%	17.5%	25%	11.5%
90	----Cooked, frozen	kg				
1602.49.29.	----Other prepared meals	kg	Free	2.21¢/kg	11.02¢ /kg	-
10	----Other meat and meat offal, of swine . .					
20	----Meat	kg				
	----Meat offal	kg				
1602.50	--Of bovine animals					
1602.50.11.	---Meat and meat offal, canned		15% AU NZ Free	17.5%	25%	11.5%
	---Prepared meals					
10	----Stews	kg				
90	----Other	kg				
1602.50.19.	----Other meat and meat offal of bovine animals		15% AU NZ Free	.15%	35%	12.5%
10	----Meat offal	kg				
20	----Luncheon meat	kg				
30	----Corned beef	kg				
40	----Paste	kg				
90	----Other meat	kg				

TABLE 16.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 16-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
1602.50.21.	---Meat and meat offal, not canned						*
	----Prepared meals						*
10	----Cooked, frozen	kg	15%	17.5%	25%	11.5%	*
90	----Other prepared meals	kg					*
1602.50.29.	----Other meat and meat offal, of bovine animals		Free	2.21¢/kg	13.23¢ /kg	Free	*
	----Meat	kg					*
10	----Meat offal	kg					*
20							*
1602.90	-Other, Including preparations of blood of any animal						
	---Meat, meat offal and blood, canned						*
1602.90.11.00	----Prepared meals	kg	15% NZ	17.5%	25%	11.5%	*
			Free				
1602.90.19.	----Other meat, meat offal and blood		15% NZ	15%	35%	12.5%	*
			Free				
	----Meat offal	kg					*
10	----Luncheon meat	kg					*
20	----Other meat and blood	kg					*
90	---Meat, meat offal and blood, not canned						*
	----Prepared meals		15%	17.5%	25%	11.5%	*
1602.90.21.	----Cooked, frozen	kg					*
10	----Other prepared meals	kg					*
90	----Other meat, meat offal and blood		Free	2.21¢/kg	13.23¢ /kg	Free	*
1602.90.29.							*
	----Meat	kg					*
10	----Meat offal	kg					*
20	----Blood	kg					*
30							*
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic Invertebrates.						*
	---Of meat		Free	10%	35%	-	*
1603.00.10.	----Canned	kg					*
10	----Not canned	kg					*
20	---Of fish or crustaceans, molluscs or other aquatic Invertebrates	kg	Free	5%	25%	Free	*
1603.00.20.00							*
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.						
	-Fish, whole or in pieces, but not minced						
1604.11.00.	---Salmon		3%	3%	30%	-	*
	----Canned						*
	-----Chum	kg					*
11	-----Coho	kg					*
12	-----Pink	kg					*
13	-----Sockeye	kg					*
14	-----Other	kg					*
19	----Not canned	kg					*
20							*

TABLE 16.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 16-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
1604.12	--Herrings					
1604.12.10.	---Marinated		Free	Free	2.21¢/kg	-
	----Fillets					
11	-----Canned	kg				*
12	-----Not canned	kg				*
90	-----Other than fillets	kg				*
1604.12.90.	---Other (1)		8%	8%	35%	-
10	-----Canned	kg				*
20	-----Not canned	kg				*
1604.13	--Sardines, sardinella and brisling or sprats					
1604.13.10.	---In sealed tin containers (1)(2)		2¢/kg	2¢/kg	10¢/kg	1.3¢/kg
10	-----Sardines	kg				*
20	-----Sardinella	kg				*
30	-----Brisling or sprats	kg				*
1604.13.90.00	---Other (1)	kg	11%	11%	30%	7%
1604.14	--Tunas, skipjack and Atlantic bonito (Sarda sarda)					
	---In oil or In preparations containing oil					
1604.14.11.	---Tunas and skipjack		14%	14%	35%	-
10	-----In flakes, canned	kg				*
90	-----Other	kg				*
1604.14.12.	---Atlantic bonito		7%	7%	35%	-
10	-----In flakes, canned	kg				*
90	-----Other	kg				*
1604.14.90.	---Otherwise prepared or preserved		11%	11%	30%	-
10	-----In flakes, canned	kg				*
90	-----Other	kg				*
1604.15.00.	--Mackerel		12.8%	12.8%	35%	-
10	-----Canned	kg				*
20	-----Not canned	kg				*
1604.16	--Anchovies					
1604.16.10.00	---In sealed tin containers (2)	kg	1.25¢/kg	1.25¢/kg	10¢/kg	Free
1604.16.90.00	---Other	kg	11%	11%	30%	7%
1604.19	--Other fish					
1604.19.10.00	---Marinated	kg	Free	Free	2.21¢/kg	-
1604.19.90.	---Other		11%	11%	30%	7%
10	-----Canned	kg				*
	-----Not canned					*
21	-----Cooked, frozen	kg				*
29	-----Other	kg				*
1604.20	--Other prepared or preserved fish					
1604.20.10.00	---Prepared meals	kg	15%	17.5%	25%	11.5%
1604.20.20.00	---In oil or In preparations containing oil	kg	14%	14%	35%	9%
1604.20.30.	---Otherwise prepared or preserved		11.5%	11.5%	25%	8%
10	-----Paste	kg				*
20	-----Cooked, frozen	kg				*
90	-----Other	kg				*
1604.30.00.	--Caviar and caviar substitutes		5%	5%	25%	Free
10	-----Caviar	kg				*
20	-----Caviar substitutes	kg				*

(1) Canned whitebait, the product of New Zealand, is free of duty.

(2) Include the weight of the tin containers in the weight for duty.

TABLE 16.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 16-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
1605.10.00.	---Crab	kg	8.2%	8.2%	25%	-
10	-----Canned	kg				
	-----Not canned					
21	-----Crab meat, cooked by steaming or by boiling in water, but not further prepared or preserved	kg				*
22	-----Crab meat, cooked by steaming or by boiling in water, frozen	kg				*
29	-----Other	kg				*
1605.20.00.	---Shrimps and prawns		Free	Free	25%	-
10	-----Shrimp and prawn meat, cooked by steaming or by boiling in water, but not further prepared or preserved	kg				*
20	-----Shrimp and prawn meat, cooked by steaming or by boiling in water, frozen, whether or not canned	kg				*
30	-----Other, canned	kg				
90	-----Other	kg				
1605.30	---Lobster (Homarus spp.)					*
1605.30.10.	---Lobster meat, cooked by steaming or by boiling in water, whether or not frozen, but not further prepared or preserved	kg	Free	Free	25%	-
10	-----Frozen	kg				*
20	-----Not frozen	kg				
1605.30.90.00.	---Other	kg	6%	6%	30%	4%
1605.40.00.	---Other crustaceans (3)		8%	8%	25%	-
10	-----Rock lobster and other crawfish meat, cooked by steaming or by boiling in water, but not further prepared or preserved	kg				*
20	-----Rock lobster and other crawfish meat, cooked by steaming or by boiling in water, frozen, whether or not canned	kg				*
30	-----Other, canned	kg				*
	-----Other, not canned					*
41	-----Frozen	kg				*
42	-----Not frozen	kg				*
1605.90	---Molluscs; other aquatic invertebrates					
1605.90.10.00	---Squid, octopus and cuttlefish	kg	Free	Free	Free	-
1605.90.20.00	---Snails of the genus "Helix", canned	kg	7.5% NZ Free	7.5%	35%	-
1605.90.30.	---Oysters		3.4%	3.4%	25%	Free
10	-----Canned	kg				
20	-----Not canned	kg				
1605.90.40.	---Clams		10%	10%	40%	6.5%
10	-----Atlantic	kg				
90	-----Other	kg				
1605.90.90.	---Other molluscs; other aquatic invertebrates (4)		6%	6%	30%	4%
10	-----Cooked, frozen	kg				*
	-----Otherwise prepared or preserved					*
91	-----Canned	kg				
92	-----Not canned	kg				

(3) Canned crayfish, the product of New Zealand, is free of duty.

(4) Toheroas in sealed tin containers, the product of New Zealand, is free of duty.

CHAPTER 16

APPENDIX

Chapter 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**Notes.**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.
2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Supplementary Notes.

1. For the purposes of subheadings Nos. 1604.12 and 1604.13, and subject to section 3 of this Act, canned whitebait, the product of New Zealand, shall be admissible free of duty.
2. The weight of the tin container shall be included in the weight for duty for goods admissible under item No. 1604.13.10 or 1604.16.10
3. For the purposes of subheading No. 1605.40, and subject to section 3 of this Act, canned crayfish, the product of New Zealand, shall be admissible free of duty.
4. For the purposes of item No. 1605.90.90, and subject to section 3 of this Act, shellfish known as Toheroas, in sealed tin containers including liquid contents, the product of New Zealand, shall be admissible free of duty.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 16- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
16.01							
1601.00.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.....		Free	2.21¢	13.23¢	-
	10	----Canned.....	kg				
		----Not canned :					
	21	----Salami.....	kg				
	22	----Weiners or frankfurters.....	kg				
	23	----Other sausages, pork or beef, fresh, chilled, or frozen.....	kg				
	24	----Other sausages, cured.....	kg				
	29	----Other.....	kg				
16.02		Other prepared or preserved meat, meat offal or blood.					
1602.10.00	00	-Homogenized preparations.....	kg	15% NZ Free	15%	35%	-
1602.20.00		-Of liver of any animal.....		Free	Free	35%	-
	10	----Poultry paste.....	kg				
	90	----Other.....	kg				
1602.31.00		-Of poultry of heading No. 01.05 : --Of turkeys.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
	10	----Canned.....	kg				
		----Not canned, pre-cooked, frozen :					
	21	----Pies.....	kg				
	22	----Other dinners.....	kg				
	29	----Other.....	kg				
	90	----Other.....	kg				
1602.39.00		--Other.....		12.5% but not less than 11.02¢ or more than 22.05¢	12.5% but not less than 11.02¢ or more than 22.05¢	35%	-
		----Canned :					
	11	----Pastes.....	kg				
	19	----Other.....	kg				
		----Not canned, pre-cooked, frozen :					
	21	----Pies.....	kg				
	22	----Other dinners.....	kg				
	29	----Other.....	kg				
	90	----Other.....	kg				
1602.41		-Of swine :					
1602.41.10	00	---Hams and cuts thereof ---Canned.....	kg	15% NZ Free	15%	35%	-
1602.41.20	00	---Not canned.....	kg	Free	2.21¢	11.02¢	-
1602.42		--Shoulders and cuts thereof					
1602.42.10	00	---Canned.....	kg	15% NZ Free	15%	35%	-
1602.42.20	00	---Not canned.....	kg	Free	2.21¢	11.02¢	-
1602.49		--Other, including mixtures					

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 16- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1602.49.10		---Meat and meat offal, canned; prepared meals.....		15% NZ Free	15%	35%	12.5%
	10	----Offal.....	kg				
	20	----Luncheon meat.....	kg				
	30	----Other pork, not including preparations.....	kg				
		----Other :					
	91	----Dinners, pre-cooked, frozen.....	kg				
	99	----Other.....	kg				
1602.49.90		---Other.....		Free	2.21¢	11.02¢	-
	10	----Offal.....	kg				
	20	----Other meat, pre-cooked, frozen.....	kg				
	90	----Other.....	kg				
1602.50		-Of bovine animals					
1602.50.10		---Meat and meat offal, canned; prepared meals.....		15% NZ Free	15%	35%	12.5%
	10	----Offal.....	kg				
	20	----Luncheon meat.....	kg				
	30	----Corned beef.....	kg				
	40	----Other canned beef, not including preparations.....	kg				
		----Other :					
	91	----Paste.....	kg				
	92	----Meat stews, canned.....	kg				
	93	----Other dinners, canned.....	kg				
	94	----Other dinners, pre-cooked, frozen.....	kg				
	99	----Other.....	kg				
1602.50.90		---Other.....		Free	2.21¢	13.23¢	Free
	10	----Offal.....	kg				
	20	----Other meat, pre-cooked, frozen.....	kg				
	90	----Other.....	kg				
1602.90		-Other, including preparations of blood of any animal					
1602.90.10		---Meat and meat offal, canned; prepared meals.....		15% NZ Free	15%	35%	12.5%
	10	----Offal.....	kg				
	20	----Luncheon meat.....	kg				
	30	----Other meat canned, not including preparations.....	kg				
		----Other :					
	91	----Meat dinners, canned.....	kg				
	92	----Other meat dinners, pre-cooked, frozen.....	kg				
	99	----Other.....	kg				
1602.90.90		---Other.....		Free	2.21¢	13.23¢	Free
	10	----Offal.....	kg				
	20	----Other meat, pre-cooked, frozen.....	kg				
	90	----Other.....	kg				
16.03							
1603.00.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.....		Free	9%	35%	6%
		----Of meat :					
	11	----Extracts of meat, not canned.....	kg				
	19	----Other.....	kg				
	20	----Of fish or crustaceans, molluscs or other aquatic invertebrates.....	kg				
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 16- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1604.11.00		-Fish, whole or in pieces, but not minced:					
	10	--Salmon.....	kg	3%	3%	30%	-
		----Pickled.....					
		----Other :					
	91	----Chum.....	kg				
	92	----Coho.....	kg				
	93	----Pink.....	kg				
	94	----Sockeye.....	kg				
	99	----Other.....	kg				
1604.12		--Herrings					
1604.12.10		---Pickled.....		Free	Free	2.21¢	-
	10	----Fillets.....	kg				
	90	----Other.....	kg				
1604.12.90	00	---Other.....	kg	8%	8%	35%	-
1604.13		--Sardines, sardinella and brisling or sprats					
1604.13.10		---Packed in oil or otherwise, in sealed tin containers.....		2¢	2¢	10¢	1.3¢
	10	----Sardines.....	kg				
	20	----Sprats.....	kg				
	90	----Other.....	kg				
1604.13.90	00	---Other.....	kg	11%	11%	30%	7%
1604.14		--Tunas, skipjack and Atlantic bonito <(Sarda sarda)>					
		---Prepared or preserved in oil or in mixtures containing oil :					
1604.14.11		----Atlantic bonito.....		7%	7%	35%	-
	10	----Flake pack.....	kg				
	90	----Other.....	kg				
1604.14.19		---Other.....		14%	14%	35%	-
	10	----Flake pack.....	kg				
	90	----Other.....	kg				
1604.14.90		---Other.....		11%	11%	30%	-
	10	----Flake pack.....	kg				
	90	----Other.....	kg				
1604.15.00		--Mackerel.....		12.8%	12.8%	35%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
1604.16		--Anchovies					
1604.16.10	00	---Packed in oil or otherwise, in sealed tin containers.....	kg	1.25¢	1.25¢	10¢	Free
1604.16.90	00	---Other.....	kg	11%	11%	30%	7%
1604.19.00		--Other.....		11%	11%	30%	7%
	10	----Pickled.....	kg				
		----Other :					
	91	----Pre-cooked, frozen.....	kg				
	99	----Other.....	kg				
1604.20.00		--Other prepared or preserved fish.....		12.5%	12.5%	30%	8%
	10	----Paste.....	kg				
	20	----Dinners, pre-cooked, frozen.....	kg				
		----Other :					
	91	----Pre-cooked, frozen.....	kg				
	99	----Other.....	kg				
1604.30.00		--Caviar and caviar substitutes.....		5%	5%	25%	Free
	10	----Herring.....	kg				
	90	----Other.....	kg				
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
1605.10.00		--Crab.....		8.2%	8.2%	25%	-
	10	----Canned.....	kg				
		----Not canned:					
	21	-----Crab meat, cooked by steaming or boiling in water and out of shell, but not further prepared or preserved.....	kg				

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1605.10.00 cont'd	22	-----Crab meat, cooked by steaming or boiling in water and out of shell, frozen.....	kg				
	29	-----Other.....	kg				
1605.20.00		-Shrimps and prawns.....		Free	Free	25%	-
	10	-----Shrimp and prawn meat, cooked by steaming or boiling in water and out of shell, but not further prepared or preserved.....	kg				
	20	-----Shrimp and prawn meat, cooked by steaming or boiling in water and out of shell, frozen, but not canned.....	kg				
	30	-----Canned.....	kg				
	90	-----Other.....	kg				
1605.30		-Lobster					
1605.30.10		-----Lobster meat, cooked by steaming or boiling in water and out of shell, whether or not frozen but not further prepared or preserved.....		Free	Free	25%	-
	10	-----Frozen.....	kg				
	90	-----Other.....	kg				
1605.30.90	00	-----Other.....	kg	6%	6%	30%	4%
1605.40.00		-Other crustaceans.....		8%	8%	25%	-
	10	-----Rock lobster meat, cooked by steaming or boiling in water and out of shell, but not further prepared or preserved.....	kg				
	20	-----Rock lobster meat, cooked by steaming or boiling in water and out of shell, frozen, but not canned.....	kg				
	30	-----Other crustacean meat, cooked by steaming or boiling in water and out of shell, fresh, chilled or frozen, but not further prepared or preserved.....	kg				
	40	-----Crustaceans, canned.....	kg				
		-----Other :					
	91	-----Pre-cooked, frozen.....	kg				
	99	-----Other.....	kg				
1605.90		-Other					
1605.90.10	00	---Squid, octopus and cuttlefish.....	kg	Free	Free	Free	-
1605.90.20	00	---Canned snails of the genus helix.....	kg	7.5%	7.5%	35%	-
1605.90.30		---Oysters.....		NZ Free			
	10	-----Canned.....	kg	3.4%	3.4%	25%	Free
	20	-----Not canned.....	kg				
1605.90.40		-Clams.....		10%	10%	40%	6.5%
	10	-----Atlantic.....	kg				
	90	-----Other.....	kg				
1605.90.90		---Other.....		6%	6%	30%	4%
	10	-----Pre-cooked, frozen.....	kg				
		-----Other :					
	91	-----Canned.....	kg				
	92	-----Not canned.....	kg				

CHAPTER 17

Sugar and Sugar Confectionary

A. Introduction

Chapter 17 covers sugars, sugar confectionery, caramel, molasses and artificial honey, the main exclusions being confectionery containing cocoa, medicaments and chemically pure sugars. Artificial honey refers to mixtures of sucrose, glucose or invert sugar that are flavoured to imitate natural honey.

The 22 Customs Tariff items which, in whole or part, fall into Chapter 17 are provided below:

- 6906-1 Molasses mixtures dehydrated ...
- 10800-1 Honey in the comb or otherwise ...
- 13400-1 Sugar, n.o.p. ...
- *13410-1 Sugar with polarization greater than 99 5/10 degrees ...
- *13415-1 Sugar used in manufacture of wine ...
- *13420-1 Invert sugar and syrups ...
- *13425-1 Syrups, the product of sugar cane ...
- *13430-1 Syrups, the product of sugar beet ...
- *13435-1 Concentrated sugar cane juice ...
- *13440-1 Molasses powder, without admixture ...
- *13445-1 Syrups from cane or beet n.o.p.
- *13450-1 Syrups used in manufacture of yeast ...
- *13800-1 Maple sugar and maple syrup
- *13900-1 Glucose or grape sugar ...
- *13905-1 Crystalline dextrose ...
- 14100-1 Sugar candy and confectionery, n.o.p. ...
- 14100-2 Chestnut cream or paste ...
- 16800-1 Malt flour ...
- 22001-1 All medicinal and pharmaceutical preparations ...
- 71100-7 Prepared foods and beverages ... human consumption...animal feeds ...
Sugars, chemically pure ...:
- 92943-1 Sugars, chemically pure ...
- 92943-2 Granulated fructose without admixture ...

B. Recommendations Made by the Board

No submissions were presented to the Board specific to this Chapter and only one change respecting rates of duty is put forward pursuant to the Board's own analysis. This recommended change is to restore free entry to chestnut cream or paste (under present item 14100-2) which in the proposed HS schedule would become dutiable at 15% MFN under heading 1704.90.

This rate amendment, as well as the nomenclature revisions recommended, is listed in Table 17.1. Table 17.2 provides the revised draft schedule for this Chapter.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 17.1: BOARD RECOMMENDATIONS

Chapter 17 - Sugars and Sugar Confectionary

HS Code	Description of Goods	BP Rate	MFN Rate	GP Rate	Reason for Change
1701.11.10.00	---Not exceeding 96 degrees of polarization N'excédant pas 96 degrés de polarisation				2
1701.11.20.00	---Exceeding 96 degrees but not exceeding 97 degrees of polarization Excédant 96 degrés mais n'excédant pas 97 degrés de polarisation				2
1701.11.30.00	---Exceeding 97 degrees but not exceeding 98 degrees of polarization Excédant 97 degrés mais n'excédant pas 98 degrés de polarisation				2
1701.11.40.00	---Exceeding 98 degrees but not exceeding 99 degrees of polarization Excédant 98 degrés mais n'excédant pas 99 degrés de polarisation				2
1701.11.50.00	---Exceeding 99 degrees but less than 99.5 degrees of polarization Excédant 99 degrés mais moins que 99.5 degrés de polarisation				2
1701.99	--Not containing added flavour- ing or colouring matter . . . Non additionnés d'aromatisants ou de colorants				3
1702.90.10.00	New class ---Sugars used in the manu- facture of wine Sucres utilisés pour la fabrication du vin	17.64¢ /tonne	26.46¢ - /tonne		6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1702.90.10.00	Renumber 1702.90.20.00 ---Succédanés du miel, même mélangés avec du miel naturel				2
1702.90.20.00	Renumber 1702.90.30.00				2
1702.90.30	Renumber 1702.90.40 ---Sucre inversi (ou interverti) et autres sirops de sucres .				2
1702.90.31	Renumber 1702.90.41. ----Containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in contain- ers of a gross weight exceeding 27 kg Contenant, après inversion, des sucres réducteurs pesant 75% ou plus du poids total des solides, dans des con- tenants où le poids du contenant et du contenu excède 27 kg				2, 4
1702.90.31.10	Renumber 1702.90.41.10 -----Sucre inversi (ou inter- verti)				2
1702.90.31.20	Renumber 1702.90.41.20				2
1702.90.31.90	Renumber 1702.90.41.90 -----De canne ou de betterave .				2
1702.90.31.91	Renumber 1702.90.41.91				2
1702.90.31.99	Renumber 1702.90.41.99				2
1702.90.39	Renumber 1702.90.49. ----Other invert sugars and other sugar syrups Autres sucres invertis (ou intervertis) et autres sirops de sucres				2, 3
1702.90.39.10	Renumber 1702.90.49.10 -----De canne ou de betterave .				2

TABLE 17.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1702.90.39.90	Renumber 1702.90.49.90 -----Other than cane or beet . . Autres que de canne ou de betterave				3
1702.90.40.00	Renumber 1702.90.50.00 ---Other sucrose sugars, excluding caramel Autres saccharoses, à l'exclu- sion des sucres et mélanges caramélisés				2, 4
1702.90.90.00	---Other sugars and sugar syrups Autres sucres et sirops de sucres				3
1703.10.10.00	French text misaligned. English text ambiguous ---Powder, whether or not con- taining colouring or anti- caking agents, but no other admixture En poudre, même contenant des agents colorant ou empêchant l'agglomération, mais nulle autre substance				1, 4
1703.10.90.00	---Other cane molasses Autres mélasses de canne				3
1703.90	-Other molasses Autres mélasses				3
1703.90.10.00	Part of the French text is missing (anti-caking agents) ---Powder, whether or not con- taining colouring or anti- caking agents, but no other admixture En poudre, même contenant des agents colorant ou empêchant l'agglomération, mais nulle autre substance				1, 4
1703.90.90	---Other molasses Autres mélasses				3
1704.90	Delete the rate of duty -Other sugar confectionery . . . Autres sucreries				6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1704.90.10.00	New class ---Chestnut cream or paste . . . Crème ou pâte de marrons	Free	Free	-	6
1704.90.90.	New class ---Other Autres				6
1704.90.00.10	Renumber 1704.90.90.10				2
1704.90.00.20	Renumber 1704.90.90.20				2
1704.90.00.30	Renumber 1704.90.90.30				2
1704.90.00.40	Renumber 1704.90.90.40				2
1704.90.00.50	Renumber 1704.90.90.50				2
1704.90.00.60	Renumber 1704.90.90.60				2
1704.90.00.70	Renumber 1704.90.90.70				2
1704.90.00.80	Renumber 1704.90.90.80				2
1704.90.00.81	Renumber 1704.90.90.81				2
1704.90.00.82	Renumber 1704.90.90.82				2
1704.90.00.89	Renumber 1704.90.90.89				2
1704.90.00.90	Renumber 1704.90.90.90 -----Other sugar confectionery Autres sucreries				3

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

Legal Note.

*

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading No. 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Legal Note.

*

1. For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5°.

TABLE 17.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.					
	--Raw sugar not containing added flavouring or colouring matter					
1701.11	---Cane sugar					
1701.11.10.00	----Not exceeding 96 degrees of polarization	tonne	Free	\$22.05 /tonne	\$28.38 /tonne	- *
1701.11.20.00	----Exceeding 96 degrees but not exceeding 97 degrees of polarization	tonne	Free	\$22.61 /tonne	\$29.16 /tonne	- *
1701.11.30.00	----Exceeding 97 degrees but not exceeding 98 degrees of polarization	tonne	Free	\$23.18 /tonne	\$29.94 /tonne	- *
1701.11.40.00	----Exceeding 98 degrees but not exceeding 99 degrees of polarization	tonne	Free	\$25.57 /tonne	\$32.54 /tonne	- *
1701.11.50.00	----Exceeding 99 degrees but less than 99.5 degrees of polarization	tonne	Free	\$24.69 /tonne	\$32.54 /tonne	- *
1701.12.00.00	--Beet sugar	tonne	Free	\$24.69 /tonne	\$32.54 /tonne	-
	--Other					
1701.91.00.	---Containing added flavouring or colouring matter		\$22.05 /tonne	\$30.86 /tonne	\$41.67 /tonne	-
10	----Brown sugar	tonne				
90	----Other	tonne				
1701.99	--Not containing added flavouring or colouring matter					
1701.99.10.00	---For use in the manufacture of wine	tonne	17.64¢ /tonne	26.46¢ /tonne	\$35.27 /tonne	- *
1701.99.90.	---Other		\$22.05 /tonne	\$30.86 /tonne	\$41.67 /tonne	-
10	----Confectionery	tonne				
20	----Granulated, not cubed	tonne				
90	----Other	tonne				
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
1702.10.00.00	--Lactose and lactose syrup	kg	10%	10%	25%	6.5%
1702.20.00.	--Maple sugar and maple syrup					
10	---Maple sugar	kg	Free	Free	20%	-
20	---Maple syrup	kg				
1702.30.00.	--Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose					
10	---Dextrose	kg	1.65¢/kg	3.31¢/kg	3.31¢/kg	-
20	---Glucose syrup	kg				
90	---Other	kg				

TABLE 17.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(in accordance with the Harmonized System)

PAGE 17-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
1702.40.00.00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	kg	1.65¢/kg	3.31¢/kg	3.31¢/kg	-
1702.50.00.00	-Chemically pure fructose	kg	Free	Free	25%	Free
1702.60.00.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	kg	1.65¢/kg	3.31¢/kg	3.31¢/kg	-
1702.90	-Other, including invert sugar					
1702.90.10.00	---Sugars for use in the manufacture of wine	tonne	17.64¢/tonne	26.46¢/tonne	\$35.27/tonne	-
1702.90.20.00	---Artificial honey, whether or not mixed with natural honey	kg	3.31¢/kg	3.31¢/kg	6.61¢/kg	-
1702.90.30.00	---Chemically pure maltose	kg	10%	10%	25%	6.5%
1702.90.41.	---Invert sugar and other sugar syrups					
	----Containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in containers of a gross weight exceeding 27 kg		\$13.23/tonne when the weight of the reducing sugars, after having been inverted, does not exceed 65% of the total syrup weight, plus 22.05¢ for each % or fraction thereof in excess of 65% of the total syrup weight	\$18.74/tonne when the weight of the reducing sugars, after having been inverted, does not exceed 65% of the total syrup weight, plus 33.07¢ for each % or fraction thereof in excess of 65% of the total syrup weight	\$22.05/tonne when the weight of the reducing sugars, after having been inverted, does not exceed 65% of the total syrup weight, plus 44.09¢ for each % or fraction thereof in excess of 65% of the total syrup weight	-
10	-----Invert sugar	tonne				*
20	-----Simple sugar (liquid)	tonne				*
	-----Other					*
91	-----Cane or beet	tonne				*
99	-----Other	tonne				*
1702.90.49.	-----Other invert sugars and other sugar syrups		\$5.49/tonne	\$7.06/tonne	\$10.98/tonne	-
10	-----Cane or beet	tonne				*
90	-----Other than cane or beet	tonne				*
1702.90.50.00	-----Other sucrose sugars, excluding caramel	tonne	\$22.05/tonne	\$30.86/tonne	\$41.67/tonne	-
1702.90.90.00	-----Other sugars and sugar syrups	tonne	15%	17.5%	25%	11.5%

TABLE 17.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
17.03	Molasses resulting from the extraction or refining of sugar.					
1703.10	-Cane molasses					
1703.10.10.00	---Powder, whether or not containing colouring or anti-caking agents, but no other admixture	tonne	\$5.51	\$6.61	\$11.02	- *
		/tonne	15%	/tonne 20%	/tonne 35%	
1703.10.20.00	---Other powder	tonne	Free			-
1703.10.30.00	---Concentrated sugar cane juice (fancy molasses)	tonne	Free	\$1.57	\$2.35	-
		/tonne	Free	/tonne	/tonne	
1703.10.90.00	---Other cane molasses	tonne	Free		\$2.35	- *
					/tonne	
1703.90	-Other molasses					*
1703.90.10.00	---Powder, whether or not containing colouring or anti-caking agents, but no other admixture	tonne	\$5.51	\$6.61	\$11.02	- *
		/tonne	15%	/tonne 20%	/tonne 35%	
1703.90.20.00	---Other powder	tonne		\$1.57	\$10.98	- *
1703.90.90.	---Other molasses	tonne	\$1.57	/tonne	/tonne	-
10	----Blackstrap (sugarbeet)	tonne				
90	----Other	tonne				
17.04	Sugar confectionery (including white chocolate), not containing cocoa.					
1704.10.00.	-Chewing gum whether or not sugar-coated . .		12.5%	15%	35%	7.5%
10	----Bubble gum	kg				
90	----Other	kg				
1704.90	-Other sugar confectionery					*
1704.90.10.00	---Chestnut cream or paste	kg	Free	Free	35%	- *
1704.90.90.	---Other	kg	12.5%	15%	35%	7.5% *
10	----Licorice candy	kg				*
20	----Toffee	kg				*
30	----Sugar candy bars	kg				*
40	----Marshmallows	kg				*
50	----Candied popcorn	kg				*
60	----Nuts, candied	kg				*
70	----Other, sugar candy	kg				*
	----Pastes, butters and spreads					*
81	-----Almond paste and butter	kg				*
82	-----Other nut pastes and butters	kg				*
89	-----Other	kg				*
90	-----Other sugar confectionery	kg				*

CHAPTER 17

APPENDIX

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading No.18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Note.

- 1. For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5 %.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.					
		-Raw sugar not containing added flavouring or colouring matter :					
1701.11		--Cane sugar					
1701.11.10	00	---When not exceeding ninety-six degrees of polarization.....	t	Free	\$22.05	\$28.38	-
1701.11.20	00	---When exceeding ninety-six degrees but not exceeding ninety-seven degrees of polarization.....	t	Free	\$22.61	\$29.16	-
1701.11.30	00	---When exceeding ninety-seven degrees but not exceeding ninety-eight degrees of polarization.....	t	Free	\$23.18	\$29.94	-
1701.11.40	00	---When exceeding ninety-eight degrees but not exceeding ninety-nine degrees of polarization.....	t	Free	\$25.57	\$32.54	-
1701.11.50	00	---When exceeding ninety-nine degrees but less than ninety-nine and five-tenths degrees of polarization..	t	Free	\$24.69	\$32.54	-
1701.12.00	00	--Beet sugar.....	t	Free	\$24.69	\$32.54	-
		-Other :					
1701.91.00		--Containing added flavouring or colouring matter.....		\$22.05	\$30.86	\$41.67	-
	10	----Brown sugar.....	t				
	90	----Other.....	t				
1701.99		--Other					
1701.99.10	00	---For use in the manufacture of wine...	t	17.64¢	26.46¢	\$35.27	-
1701.99.90		---Other.....		\$22.05	\$30.86	\$41.67	-
	10	----Confectionery.....	t				
	20	----Granulated, not cubed.....	t				
	90	----Other.....	t				
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
1702.10.00	00	-Lactose and lactose syrup.....	kg	10%	10%	25%	6.5%
1702.20.00		-Maple sugar and maple syrup.....		Free	Free	20%	-
	10	----Maple sugar.....	kg				
	20	----Maple syrup.....	kg				
1702.30.00		-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.....		1.65¢	3.31¢	3.31¢	-
	10	----Dextrose.....	kg				
	20	----Glucose syrup.....	kg				
	90	----Other.....	kg				
1702.40.00	00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose.....	kg	1.65¢	3.31¢	3.31¢	-
1702.50.00	00	-Chemically pure fructose.....	kg	Free	Free	25%	Free
1702.60.00	00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.....	kg	1.65¢	3.31¢	3.31¢	-
1702.90		-Other, including invert sugar					

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1702.90.10	00	---Artificial honey, whether or not mixed with natural honey.....	kg	3.31¢	3.31¢	6.61¢	-
1702.90.20	00	---Chemically pure maltose.....	kg	10%	10%	25%	6.5%
1702.90.31		---Invert sugar and other sugar syrups : ---Containing reducing sugars after inversion which weigh 75% or more of the total solid weight, when in receptacles where the gross weight of the receptacle and contents exceed 27 kg.....					
				\$13.23 when the reducing sugars after having been inverted weigh less than or equal to 65% of the total syrup weight plus 22.05¢ for each percent or fraction thereof in excess of 65% of the total syrup weight	\$18.74 when the reducing sugars after having been inverted weigh less than or equal to 65% of the total syrup weight plus 33.07¢ for each percent or fraction thereof in excess of 65% of the total syrup weight	\$22.05 when the reducing sugars after having been inverted weigh less than or equal to 65% of the total syrup weight plus 44.09¢ for each percent or fraction thereof in excess of 65% of the total syrup weight	-
	10	-----Invert sugar.....	t				
	20	-----Simple sugar (liquid).....	t				
		-----Other :					
	91	-----Cane or beet.....	t				
	99	-----Other.....	t				
1702.90.39		---Other.....		\$5.49	\$7.06	\$10.98	-
	10	-----Cane or beet.....	t				
	90	-----Other.....	t				
1702.90.40	00	---Other sucrose sugars.....	t	\$22.05	\$30.86	\$41.67	-
1702.90.90	00	---Other.....	t	15%	17.5%	25%	11.5%
17.03		Molasses resulting from the extraction or refining of sugar.					
1703.10		-Cane molasses					
1703.10.10	00	---Powder, without admixture or with added colouring or anti-caking agent.	t	\$5.51	\$6.61	\$11.02	-
1703.10.20	00	---Other powder.....	t	15%	20%	35%	-
1703.10.30	00	---Concentrated sugar cane juice (fancy molasses).....	t	Free	\$1.57	\$2.35	-
1703.10.90	00	---Other.....	t	Free	Free	\$2.35	-
1703.90		-Other					
1703.90.10	00	---Powder, without admixture or with added colouring or anti-caking agent.	t	\$5.51	\$6.61	\$11.02	-
1703.90.20	00	---Other powder.....	t	15%	20%	35%	-
1703.90.90		---Other.....		\$1.57	\$1.57	\$10.98	-
	10	-----Blackstrap (sugarbeet).....	t				
	90	-----Other.....	t				

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
17.04		Sugar confectionery (including white chocolate), not containing cocoa.					
1704.10.00		-Chewing gum whether or not sugar-coated	kg	12.5%	15%	35%	7.5%
	10	----Bubble gum.....	kg				
	90	----Other.....	kg				
1704.90.00		-Other.....		12.5%	15%	35%	7.5%
	10	----Licorice candy.....	kg				
	20	----Toffee.....	kg				
	30	----Sugar candy bars.....	kg				
	40	----Marshmallows.....	kg				
	50	----Candied popcorn.....	kg				
	60	----Nuts, candied.....	kg				
	70	----Other, sugar candy.....	kg				
		----Pastes, butters and spreads :					
	81	-----Almond paste and butter.....	kg				
	82	-----Other nut pastes and butters.....	kg				
	89	-----Other.....	kg				
	90	-----Other.....	kg				

CHAPTER 18

Cocoa and Cocoa Preparations

A. Introduction

Chapter 18 covers cocoa beans, cocoa paste and powder, cocoa butter, fat and oil as well as food preparations containing cocoa. Among the products excluded are yogurt, prepared cereals, pastry cakes/biscuits and ice cream.

Chapter 18 covers, in whole or in part, eight Customs Tariff items which are enumerated below:

- *1900-1 Cocoa shells and nibs
- *2000-1 Cocoa paste or "liquor" and chocolate paste ... not sweetened ...
- *2005-1 Butter produced from the cocoa bean
- *2100-1 Cocoa paste or "liquor" and chocolate paste or "liquor", sweetened ...
- *2200-1 Preparations of cocoa or chocolate in powder form
- *2250-1 Chocolate crumb ... for mfg of chocolate confectionery ... (Temp. Exp. 1983)
- 2300-1 Preparations of cocoa or chocolate n.o.p ... containing chocolate
- *7705-1 Cocoa beans, not crushed or ground

All recommendations put forward for Chapter 18 are listed in Table 18.1. Immediately following in Table 18.2 is the amended draft schedule for this Chapter incorporating these recommendations.

B. Recommendations Made by the Board

Representations respecting this Chapter were made on behalf of Cadbury Schweppes Powell Inc.

The submission was concerned about the 12.5% rate of duty proposed for subheading 1806.10 of the draft schedule, "Cocoa powder, containing added sugar or other sweetening matter". Cadbury Schweppes Powell Inc. was of the opinion that this product was currently imported under tariff item 2200-1 at 10% rather than under item 2300-1 at 12.5% as suggested by the concordance. The Board agrees that the cross reference is, in this regard, in error, and recommends that the rate of duty of subheading 1806.10 should be changed to 10%.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 18.1: BOARD RECOMMENDATIONS

Chapter 18 - Cocoa and Cocoa Preparations

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1806.10.00.00	Change rate of duty	10%	10%	5%	6
1806.90.00	-Other chocolate and food pre- parations containing cocoa . . Autres chocolats et préparations alimentaires contenant du cacao				3
1806.90.00.10	-----Chocolates put up in packages for retail sale . Chocolats en emballages pour la vente au détail				2
1806.90.00.20	-----Other chocolate confec- tionery Autres confiseries de chocolat				2, 4
1806.90.00.30	-----Chocolate coated nuts . . . Fruits à coques enrobés de chocolat				2, 4
1806.90.00.90	-----Other food preparations . . Autres préparations ali- mentaires				3

Chapter 18

COCOA AND COCOA PREPARATIONS

Legal Notes.

*

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

TABLE 18.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
18.01 1801.00.00.00	Cocoa beans, whole or broken, raw or roasted	tonne	Free	Free	10%	-
18.02 1802.00.00.00	Cocoa shells, husks, skins and other cocoa waste	kg	Free	Free	10%	-
18.03	Cocoa paste, whether or not defatted.					
1803.10.00.00	-Not defatted	kg	Free	Free	11.02¢/kg	-
1803.20.00.00	-Wholly or partly defatted	kg	Free	Free	11.02¢/kg	-
18.04 1804.00.00.00	Cocoa butter, fat and oil	kg	Free	Free	6.61¢/kg	-
18.05 1805.00.00.00	Cocoa powder, not containing added sugar or other sweetening matter	kg	10%	10%	35%	5%
18.06	Chocolate and other food preparations containing cocoa.					
1806.10.00.00	-Cocoa powder, containing added sugar or other sweetening matter	kg	10%	10%	35%	5%
1806.20	-Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg					
1806.20.10.00	---Paste	kg	Free	Free	12.13¢/kg	-
1806.20.90.00	---Other	kg	10%	12.5%	35%	5%
	-Other, in blocks, slabs or bars					
1806.31.00.00	--Filled	kg	10%	12.5%	35%	5%
1806.32.00.00	--Not filled	kg	10%	12.5%	35%	5%
1806.90.00.	-Other chocolate and food preparations containing cocoa		10%	12.5%	35%	5%
10	-----Chocolates put up in packings for retail sale	kg				*
20	-----Other chocolate confectionery	kg				*
30	-----Chocolate coated nuts	kg				*
90	-----Other food preparations	kg				*

CHAPTER 18

APPENDIX

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
18.01							
1801.00.00	00	Cocoa beans, whole or broken, raw or roasted.....	t	Free	Free	10%	-
18.02							
1802.00.00	00	Cocoa shells, husks, skins and other cocoa waste.....	kg	Free	Free	10%	-
18.03		Cocoa paste, whether or not defatted.					
1803.10.00	00	--Not defatted.....	kg	Free	Free	11.02¢	-
1803.20.00	00	--Wholly or partly defatted.....	kg	Free	Free	11.02¢	-
18.04							
1804.00.00	00	Cocoa butter, fat and oil.....	kg	Free	Free	6.61¢	-
18.05							
1805.00.00	00	Cocoa powder, not containing added sugar or other sweetening matter.....	kg	10%	10%	35%	5%
18.06		Chocolate and other food preparations containing cocoa.					
1806.10.00	00	--Cocoa powder, containing added sugar or other sweetening matter.....	kg	10%	12.5%	35%	5%
1806.20		--Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg					
1806.20.10	00	---Paste.....	kg	Free	Free	12.13¢	-
1806.20.90	00	---Other.....	kg	10%	12.5%	35%	5%
1806.31.00	00	--Other, in blocks, slabs or bars : --Filled.....	kg	10%	12.5%	35%	5%
1806.32.00	00	--Not filled.....	kg	10%	12.5%	35%	5%
1806.90.00		--Other.....		10%	12.5%	35%	5%
	10	----Chocolates put up for retail sale..	kg				
	20	----Chocolate coated nuts.....	kg				
	30	----Other confectionery.....	kg				
	90	----Other.....	kg				

CHAPTER 19

Preparations of Cereals, Flour, Starch, or Milk; Pastrycooks' Products

A. Introduction

Classified in this Chapter are main cereal foods (e.g., breakfast cereals, pre-cooked rice), most baked goods such as biscuits, bread, cakes and pastries and also various pasta products. Most mixed food preparations containing meat and fish are not covered under Chapter 19 but have already been covered under Chapter 16.

This Chapter encompasses, in whole or part, the 19 present Customs Tariff items which are listed below:

- 4500-1 Milk foods, n.o.p.
- * 4502-1 Malted milk powder ... for manufacture of confectionery ...
- 4505-1 Prepared cereal foods, in packages not over 25 lbs. weight each
- 4600-1 Prepared cereal foods, n.o.p.
- * 4605-1 Bread made with ... yeast as the leavening substance
- 6400-1 Sago and tapioca
- * 6500-1 Biscuits, not sweetened
- * 6505-1 Special dietary breads and biscuits under regulations ...
- * 6510-1 Low protein and protein-free products ...
- * 6600-1 Biscuits, sweetened
- * 6605-1 Biscuits, sweetened or unsweetened, valued not less than 20¢/lb. ...
- * 6610-1 Pretzels
- * 6700-1 Macaroni and vermicelli ... no egg or other added ingredients
- 9025-1 Vegetable pastes and hash ... similar products ...
- 14100-1 Sugar candy and confectionery ... powders, cakes, pies, ...
- 16800-1 Malt flour containing less than 50% in weight of malt; ...
- * 16805-1 Malt syrup ... powder ... other starch conversion products ...
- * 69115-1 Communion wafers or unleavened bread for sacramental purposes
- 71100-7 Prepared foods and beverages...human consumption...animal feeds...

Four recommendations are made which would affect the proposed MFN rates for this Chapter. These are shown in the listing of changes presented as Table 19.1 which also includes all the nomenclature revisions recommended by the Board. Accompanying Table 19.2 provides the revised HS schedule incorporating all recommended changes.

B. Recommendations Made by the Board

Submissions pertaining to this Chapter were received only from Effem Foods Ltd. It was pointed out by Effem Foods Ltd. that a significant increase in the existing MFN tariff, for pre-cooked rice, would result from the draft HS schedule (under 1904.90.90). More specifically, for rice and other cereal products, when imported in packages weighing over 11.34 kilograms, an MFN rate

* Indicates that goods under the present tariff item are classified only to this Chapter.

increase would occur (from 7.5% to 9.2%).⁽¹⁾ Accordingly, the Board recommends that the existing MFN rates of 10% and 7.5%, respectively, based on package weights, be reinstated.

In addition to the above revisions, three further rate recommendations are made which result from the Board's analysis.

Consequent to conversion some milk food products now entered under existing item 4500-1 at 15% MFN would become dutiable at 18.5%⁽²⁾ under HS item 1901.90.10. The Board recommends that separate tariff lines be established for malt extract, desert powders and puddings and for other related food products containing them, with prevailing MFN rates being restored.

In the draft HS schedule for Chapter 19, items 1905.90.20.10 (pizza) and 1905.90.20.99 (which includes quiche) would become dutiable at 15% MFN. At present, the rate for these food preparations is 17.5% under current item 71100-7. The Board recommends that the existing MFN rate be restored. The 15% MFN rate shown in the draft schedule would continue to apply to the other goods under tariff line 1905.90.20.

The Board notes that this Chapter includes Customs Tariff items 6505-1 and 6510-1 both of which permit duty-free entry when certain regulations are complied with. Under these existing items "special dietary breads and biscuits" and also "low protein and protein-free products" (e.g., biscuits, breads, baked goods) obtain free entry under regulations of the Department of Health and Welfare. However, these existing provisions are missing from the draft schedule under the pertinent HS headings (19.02 and 19.05). To ensure that these existing free-entry provisions are carried forward into the draft schedule and can be readily identified, the Board recommends that appropriate footnote references be included (see Table 19.1).

(1) In the Customs Tariff, cereal foods, in packages not exceeding 25 lbs., are MFN dutiable at 10% (item 4505-1). For larger package sizes the MFN rate is 7.5% (item 4600-1).

(2) The Board notes that the 18.5% MFN rate shown in the draft HS schedule appears, in any event, to be in error; the correct trade weighted average for HS item 1901.90.10 is 16.7%.

TABLE 19.1: BOARD RECOMMENDATIONS

Chapter 19 - Preparations of Cereals, Flour, Starch
or Milk; Pastrycooks' Products

Insert footnote code 1 against dutiable classes of headings 19.02 and 19.05 and add the following footnote at the bottom of appropriate pages:

"Low protein or protein free products certified as such by the Department of Health and Welfare and special dietary breads and biscuits under regulations of the Department of Health and Welfare are subject to the following tariffs: Free (BP), Free (MFN), 10% (Gen) and - (GP)."

"Les produits à faible teneur en protéines ou sans protéines certifiés comme tels par le ministère de la Santé nationale et du Bien-être social et les pains et biscuits diététiques spéciaux sous réserve des règlements du ministère de la Santé nationale et du Bien-être social sont sujets aux tarifs suivants: En fr. (PB), En fr. (NPF), 10% (Gén) et - (PG)."

Delete the Supplementary Note and insert footnote code 2 against classes 1905.30.00 and 1905.90.11. Add the following footnote at the bottom of appropriate pages:

"For biscuits with a value of 44.1¢/kg or more, the value of the retail package is to be included in the value for duty."

"Pour les biscuits évalués à 44,1¢/kg ou plus, la valeur de l'emballage pour la vente au détail doit être comprise dans la valeur pour fin de droits."

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1901.10.10.00	---Food preparations of flour, meal, starch or malt extract Préparations alimentaires de farines, semoules, amidons, féculés ou extraits de malt				2
1901.10.90.00	Renumber 1901.10.20.00 ---Malt extract; food preparations of goods of headings nos. 04.01 to 04.04 Extraits de malt; préparations alimentaires de produits des n ^{os} 04.01 à 04.04				3

TABLE 19.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1901.20.00.20	Delete this class				4
1901.20.00.21	Renumber 1901.20.00.20				4
1901.20.00.29	Renumber 1901.20.00.90 -----Other mixes Autres mélanges				3, 4
1901.90.10	Delete the rate of duty ---Malt extract; food prepara- tions of goods of headings Nos. 04.01 to 04.04 Extrait de malt; préparations alimentaires de produits des n ^{os} 04.01 à 04.04				6
1901.90.10.10	Renumber 1901.90.11.00 ----Malt extract Extrait de malt	15%	20%	-	6
1901.90.10.20	Renumber 1901.90.12.00 ----Dessert powders and puddings Poudres de dessert et puddings	10%	15%	7.5%	6
1901.90.10.90	Renumber 1901.90.19.00 ----Other Autres	15%	15%	-	6
1901.90.20	---Préparations alimentaires de farines, semoules, amidons, féculs ou extraits de malt .				2
1902.19	--Other than those containing eggs Autres que ceux contenant des oeufs				3
1902.30.10	---Without meat Sans viande				4
1902.30.90	Renumber 1902.30.20 ---With meat Avec de la viande				3, 4
19.04	Correct "maïs"				2
1904.90.00	Delete from 1904.90.00 to 1904.90.90 and replace with the following seven entries				3, 6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1904.90.00	Delete the rate of duty -Cereals, other than maize (corn), in grain form, cooked or otherwise prepared Céréales, autres que le maïs, en grains, cuites ou autrement préparées				
1904.90.10	---In packages of a weight not exceeding 11.34 kg En paquets d'un poids n'ex- cédant pas 11,34 kg	10%	10%	6.5%	
1904.90.10.10	-----Rice preparations Préparations à base de riz				
1904.90.10.90	-----Other Autres				
1904.90.20	---In packages of a weight ex- ceeding 11.34 kg En paquets d'un poids excé- dant 11,34 kg	7.5%	7.5%	5%	
1904.90.90.10	-----Rice preparations Préparations à base de riz				
1904.90.90.90	-----Other Autres				
1905.10	Correct "knäckebröt"				2
1905.10.10.00	---Yeast leavened Levé au moyen de levure				4
1905.40.10.00	---Yeast leavened Levé au moyen de levure				4
1905.90.10	Delete from 1905.90.10 to 1905.90.12.90 and replace with the following seven entries				2, 4
	---Biscuits and bread Produits de la biscuiterie ou de la boulangerie				
1905.90.11.	----Biscuits Produits de la biscuiterie				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1905.90.11.10	-----Soda biscuits Craquelins				
1905.90.11.90	-----Other biscuits Autres produits de la biscuiterie				
1905.90.12	----Ordinary bread, yeast leavened Pain ordinaire levé au moyen de levure				
1905.90.12.10	-----Rolls and buns, unsweetened Petits pains et brioches, non-sucrés				
1905.90.12.90	-----Other Autres				
1905.90.19	----Other breads Autres produits de la boulangerie				3
1905.90.20	Delete from 1905.90.20 to 1905.90.20.99 and replace with following eight entries				2, 4, 6
1905.90.20	Delete the rate of duty ---Pizza; quiche; pastries, pies, puddings and cakes; bakery products made without flour (for example, meringues) . . Pizza; quiche; pâtisseries, tartes, puddings et gâteaux; produits de boulangerie ne contenant pas de farine (les meringues, par exemple)				
1905.90.21.00	----Pizza and quiche Pizza et quiche	15%	17.5%	11.5%	
1905.90.29.	----Other Autres	12.5%	15%	7.5%	
1905.90.29.10	-----Puddings Puddings				
1905.90.29.20	-----Pies (excluding fruit pies), cooked, frozen . . . Tartes (à l'exclusion des tartes aux fruits), cuites, congelées				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
1905.90.29.90	-----Pastries, fruit pies and cakes; other bakery products made without flour . Pâtisseries, tartes aux fruits et gâteaux; autres produits de boulangerie ne contenant pas de farine				
1905.90.29.91	-----Pies, cakes and pastry, not frozen Tartes, gâteaux et pâtisseries, non congelés				
1905.90.29.99	-----Other Autres				
1905.90.40	---Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks Hosties, cachets vide des types utilisés pour médicaments, pains à cacheter, pâtes séchées de farine, d'amidon ou de fécule et bâtonnets de pain sec au fromage				2, 4
1905.90.41.00	----Hosties				2

Chapter 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS

Legal Notes.

*

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
 - (c) Medicaments or other products of Chapter 30. *
2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11. *

TABLE 19.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 19-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.					
1901.10	---Preparations for infant use, put up for retail sale					
1901.10.10.00	----Food preparations of flour, meal, starch or malt extract	kg	10%	10%	27.5%	6.5%
1901.10.20.00	----Malt extract; food preparations of goods of headings Nos. 04.01 to 04.04	kg	15%	15%	27.5%	-
1901.20.00.	---Mixes and doughs for the preparation of bakers' wares of heading No. 19.05		10%	10%	27.5%	6.5%
10	-----Doughs	kg				
20	-----Cereal cake mixes	kg				
90	-----Other mixes	kg				
1901.90	---Other					
	----Malt extract; food preparations of goods of headings Nos. 04.01 to 04.04					
1901.90.11.00	----Malt extract	kg	15%	20%	35%	-
1901.90.12.00	----Dessert powders and puddings	kg	10%	15%	35%	7.5%
1901.90.19.00	----Other	kg	15%	15%	35%	-
1901.90.20.	----Food preparations of flour, meal, starch or malt extract		10%	10%	27.5%	6.5%
10	-----Malted milk mix, powdered	kg				
20	-----Food drink preparations, powdered	kg				
90	-----Other	kg				
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.					
	---Uncooked pasta, not stuffed or otherwise prepared					
1902.11.00.	---Containing eggs (1)		10%	10%	27.5%	6.5%
10	-----Macaroni	kg				
20	-----Spaghetti	kg				
30	-----Vermicelli	kg				
40	-----Noodles	kg				
90	-----Other	kg				
1902.19	---Other than those containing eggs					
1902.19.10.	---Macaroni; vermicelli (1)		Free	Free	3.31¢/kg	Free
10	-----Macaroni	kg				
20	-----Vermicelli	kg				
1902.19.90.	---Other (1)		10%	10%	27.5%	6.5%
10	-----Spaghetti	kg				
20	-----Noodles	kg				
90	-----Other	kg				
1902.20.00.	---Stuffed pasta, whether or not cooked or otherwise prepared (1)		7.5%	17.5%	35%	-
10	-----Canned	kg				
20	-----Not canned	kg				

(1) Low protein or protein-free products certified as such by the Dept. of Health and Welfare and special dietary breads and biscuits under regulations of the Dept. of Health and Welfare are subject to the following tariffs: Free (BP), Free (MFN), 10% (Gen) and - (GP).

TABLE 19.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 19-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
1902.30	-Other pasta					
1902.30.10.	---Without meat (1)		10%	10%	27.5%	6.5%
10	-----Canned	kg				
20	-----Not canned	kg				
1902.30.20.	---With meat (1)		7.5%	17.5%	35%	-
10	-----Canned	kg				
20	-----Not canned	kg				
1902.40.00.00	-Couscous (1)	kg	9.3%	9.3%	27.5%	6%
19.03						
1903.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	kg	Free	Free	27.5%	-
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.					
1904.10.00.00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products . .	kg	10%	10%	27.5%	6.5%
1904.90	-Cereals, other than maize (corn), in grain form, cooked or otherwise prepared					
1904.90.10.	---In packages of a weight not exceeding 11.34 kg		10%	10%	27.5%	6.5%
10	-----Rice preparations	kg				
90	-----Other	kg				
1904.90.20.	---In packages of a weight exceeding 11.34 kg		7.5%	7.5%	27.5%	5%
10	-----Rice preparations	kg				
90	-----Other	kg				
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.					
1905.10	-Crispbread					
1905.10.10.00	---Yeast leavened (1)	kg	Free	Free	20%	-
1905.10.90.00	---Other (1)	kg	9.2%	9.2%	27.5%	6%
1905.20.00.00	-Gingerbread and the like (1)	kg	Free	5%	30%	-
1905.30.00.	-Sweet biscuits; waffles and wafers (1) (2)		Free	5%	30%	-
10	-----Sweet biscuits	kg				
20	-----Waffles and wafers	kg				
1905.40	-Rusks, toasted bread and similar toasted products					
1905.40.10.00	---Yeast leavened (1)	kg	Free	Free	20%	-
1905.40.90.00	---Other (1)	kg	8.9%	8.9%	27.5%	6%

(1) Low protein or protein-free products certified as such by the Dept. of Health and Welfare and special dietary breads and biscuits under regulations of the Dept. of Health and Welfare are subject to the following tariffs: Free (BP), Free (MFN), 10% (Gen) and - (GP).

(2) For biscuits with a value of 44.1¢/kg or more, the value of the retail package is to be included in the value for duty.

TABLE 19.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 19-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
1905.90	---Other					
	----Biscuits and bread					
1905.90.11.	----Biscuits (1) (2)					
10	----Soda biscuits	kg	Free	5%	30%	-
90	----Other biscuits	kg				
1905.90.12.	----Ordinary bread, yeast leavened . . . (1)					
10	----Rolls and buns, unsweetened	kg	Free	Free	20%	-
90	----Other	kg				
1905.90.13.00	----Unleavened bread for sacramental purposes (1)	kg	Free	Free	Free	Free
1905.90.19.	----Other breads (1)		8.6%	8.6%	27.5%	5.5%
10	----Passover bread and matzo products . . .	kg				
90	----Other	kg				
	----Pizza; quiche; pastries, pies, puddings and cakes; bakery products made without flour (for example, meringues)					
1905.90.21.00	----Pizza and quiche (1)	kg	15%	17.5%	35%	11.5%
1905.90.29.	----Other (1)		12.5%	15%	35%	7.5%
10	----Puddings	kg				
20	----Pies (excluding fruit pies), cooked, frozen	kg				
	----Pastries, fruit pies and cakes; other bakery products made without flour					
91	----Pies, cakes and pastry, not frozen . .	kg				
99	----Other	kg				
1905.90.30.00	----Pretzels (1)	kg	Free	5%	30%	Free
	----Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks					
1905.90.41.00	----Communion wafers (1)	kg	Free	Free	Free	Free
1905.90.49.	----Other (1)		9%	9%	27.5%	6%
10	----Cheese sticks	kg				
90	----Other	kg				
1905.90.90.00	----Other (1)	kg	15%	17.5%	25%	11.5%

(1) Low protein or protein-free products certified as such by the Dept. of Health and Welfare and special dietary breads and biscuits under regulations of the Dept. of Health and Welfare are subject to the following tariffs: Free (BP), Free (MFN), 10% (Gen) and - (GP).

(2) For biscuits with a value of 44.1¢/kg or more, the value of the retail package is to be included in the value for duty.

CHAPTER 19

APPENDIX

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
 - (c) Medicaments and other products of Chapter 30.
2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Supplementary Notes.

1. For the purposes of heading No. 19.05, biscuits, sweetened or unsweetened, valued at not less than 44.1¢ per kilogram, are to be valued on the basis of net weight and to include the value of the usual retail package.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 19- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
19.01		Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.					
1901.10		--Preparations for infant use, put up for retail sale					
1901.10.10	00	---Food preparations with a basis of flour, meal, starch or malt extract..	kg	10%	10%	27.5%	6.5%
1901.10.90	00	---Other	kg	15%	15%	27.5%	-
1901.20.00		--Mixes and doughs for the preparation of bakers' wares of heading No. 19.05..		10%	10%	27.5%	6.5%
	10	----Doughs.....	kg				
	21	----Mixes :					
	29	-----Cereal cake mixes.....	kg				
		-----Other.....	kg				
1901.90		--Other					
1901.90.10		---Malt extract; food preparations of goods of headings Nos. 04.01 to 04.04		15%	18.5%	35%	-
	10	-----Malt extract.....	kg				
	20	-----Dessert powders and puddings.....	kg				
	90	-----Other	kg				
1901.90.20		---Food preparations of flour, meal, starch or malt extract.....		10%	10%	27.5%	6.5%
	10	-----Malted milk mix, powdered.....	kg				
	20	-----Food drink preparations, powdered..	kg				
	90	-----Other	kg				
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.					
		--Uncooked pasta, not stuffed or otherwise prepared :					
1902.11.00		---Containing eggs.....		10%	10%	27.5%	6.5%
	10	-----Macaroni.....	kg				
	20	-----Spaghetti.....	kg				
	30	-----Vermicelli.....	kg				
	40	-----Noodles.....	kg				
	90	-----Other	kg				
1902.19		--Other					
1902.19.10		---Macaroni; vermicelli.....		Free	Free	3.31¢	Free
	10	-----Macaroni.....	kg				
	20	-----Vermicelli.....	kg				
1902.19.90		---Other		10%	10%	27.5%	6.5%
	10	-----Spaghetti.....	kg				
	20	-----Noodles.....	kg				
	90	-----Other	kg				
1902.20.00		--Stuffed pasta, whether or not cooked or otherwise prepared.....		7.5%	17.5%	35%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
1902.30		--Other pasta					

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 19- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1902.30.10		---Not put up with meat.....		10%	10%	27.5%	6.5%
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
1902.30.90		---Put up with meat.....		7.5%	17.5%	35%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
1902.40.00	00	-Couscous.....	kg	9.3%	9.3%	27.5%	6%
19.03							
1903.00.00	00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms.....	kg	Free	Free	27.5%	-
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.					
1904.10.00	00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products.....	kg	10%	10%	27.5%	6.5%
1904.90.00		-Other.....		9.2%	9.2%	27.5%	6%
	10	----Rice preparations.....	kg				
	90	----Other.....	kg				
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.					
1905.10		-Crispbread					
1905.10.10	00	---Crispbread made with the use of yeast as the leavening substance....	kg	Free	Free	20%	-
1905.10.90	00	---Other.....	kg	9.2%	9.2%	27.5%	6%
1905.20.00	00	-Gingerbread and the like.....	kg	Free	5%	30%	-
1905.30.00		-Sweet biscuits; waffles and wafers....		Free	5%	30%	-
	10	----Sweet biscuits.....	kg				
	20	----Waffles and wafers.....	kg				
1905.40		-Rusks, toasted bread and similar toasted products					
1905.40.10	00	---Rusks, toasted bread and similar toasted products, made with the use of yeast as the leavening substance..	kg	Free	Free	20%	-
1905.40.90	00	---Other.....	kg	8.9%	8.9%	27.5%	6%
1905.90		-Other					
1905.90.11		---Bread and biscuits :					
		----Ordinary bread made with the use of yeast as the leavening substance....		Free	Free	20%	-
	10	----Rolls and buns (unsweetened).....	kg				
	90	----Other.....	kg				
1905.90.12		---Biscuits.....		Free	5%	30%	-
	10	----Soda biscuits.....	kg				
	90	----Other.....	kg				
1905.90.13	00	---Unleavened bread for sacramental purposes.....	kg	Free	Free	Free	Free

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 19- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1905.90.19		----Other.....		8.6%	8.6%	27.5%	5.5%
	10	----Passover bread and matzo products...	kg				
	90	----Other.....	kg				
1905.90.20		---Pizza; quiche; pastries, pies, puddings, and cakes and certain bakery products made without flour (eg. meringues).....		12.5%	15%	35%	7.5%
	10	----Pizza.....	kg				
	20	----Puddings.....	kg				
	30	----Dessert pies, not including fruit pies, pre-cooked, frozen.....	kg				
		----Other :					
	91	----Pies, cakes and pastry, not frozen	kg				
	99	----Other.....	kg				
1905.90.30	00	---Pretzels.....	kg	Free	5%	30%	Free
		---Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, communion wafers and cheese sticks :					
1905.90.41	00	---Communion wafers.....	kg	Free	Free	Free	Free
1905.90.49		----Other.....		9%	9%	27.5%	6%
	10	----Cheese sticks.....	kg				
	90	----Other.....	kg				
1905.90.90	00	---Other.....	kg	15%	17.5%	25%	11.5%

CHAPTER 20

Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

A. Introduction

Classified in this draft Chapter are many major forms of processed vegetables and fruits. It includes, for example, both canned and frozen vegetables, canned mushrooms, pickles and tomato paste as well as the main fruit packs such as canned fruits, jams/jellies, and fruit juices. Other forms of processed vegetables, fruits and nuts are not classified to this chapter but, rather, to Chapters 7, 8 or 11. Additionally, food preparations containing primarily meat or fish are also not found in this chapter but in Chapter 16.

Chapter 20 covers, in whole or in part, the 81 existing Customs Tariff items listed below:

- * 1805-1 Peanut butter
- 8510-1 Truffles, fresh, dried or otherwise preserved
- Vegetables, prepared, in air tight cans ...:
- * 8901-1 Asparagus
- * 8902-1 Baby Carrots
- * 8903-1 Beans, Baked
- * 8904-1 Corn
- * 8905-1 Tomatoes
- * 8906-1 Of a class or kind not grown in Canada
- * 8907-1 N.o.p.
- * 8915-1 Tomato paste
- 8950-1 Sweet potatoes, ... prepared in any manner
- Vegetables, frozen:
- 9001-1 Asparagus
- 9002-1 Baby Carrots
- 9003-1 Broccoli
- 9004-1 Brussels sprouts
- 9005-1 Cauliflower
- 9006-1 Spinach
- 9007-1 Of a class or kind not grown in Canada
- 9008-1 N.o.p.
- 9020-1 Vegetables, pickled or preserved ... n.o.p.
- Vegetable juices:
- * 9030-1 Tomato
- * 9031-1 N.o.p.
- Potatoes, processed, preserved or prepared ...:
- 9035-1 Frozen
- 9037-1 N.o.p.
- * 9045-1 Okra, sliced and salted

* Indicates that goods under the present tariff item are classified only to this Chapter.

Mushrooms, processed, preserved or prepared:

- 9061-1 N.o.p.
- * 9905-1 Banana chips, n.o.p. ...
- *10300-1 Fruits preserved in brandy ... not more than 40% proof ...
- *10400-1 Fruits preserved in brandy ... more than 40% proof ...
- Fruit pulp and crushed fruit:
- 10502-1 Strawberry
- 10503-1 Of fruits of a class or kind not grown in Canada
- 10504-1 N.o.p.
- 10510-1 Olives, ripe, in brine
- 10515-1 Olives, sulphured or in brine, not bottled
- *10516-1 Olives, pickled or preserved ... n.o.p.
- Fruits, pickled or preserved ... n.o.p.:
- 10520-1 Cherries
- 10521-1 Melons
- 10523-1 Of a class or kind not grown in Canada
- *10523-2 Mango chutney
- 10524-1 N.o.p.
- Jellies, jams:
- *10530-1 N.o.p.
- *10531-1 Strawberry jam, whether or not containing pectin
- *10535-1 Fruits and peels, ... glacé, candied or drained; cherries ...
- *10535-2 Pineapples, crystallized, glacé, candied or drained
- 10540-1 Oranges, grapefruit, lemons or limes sliced or in ... pulp ...
- 10545-1 Preserved ginger
- Fruits, prepared, in air-tight cans:
- *10601-1 Apples, including applesauce
- *10602-1 Apricots
- *10603-1 Cherries
- *10604-1 Peaches
- *10604-2 Peaches ... produce of Australia
- *10605-1 Pears
- *10605-2 Pears ... produce of Australia
- *10606-1 Pineapples, whether or not mint-flavoured
- *10607-1 Prunes
- *10608-1 Mixtures containing peaches, pears or apricots
- *10608-2 Mixtures ... produce of Australia
- *10609-1 Of a class or kind not grown in Canada
- *10610-1 N.o.p.
- Fruit juices, n.o.p.:
- *10651-1 Lime juice
- *10652-1 Orange juice, n.o.p.
- *10653-1 Unsweetened orange and grapefruit juice concentrate ...
- *10654-1 Lemon juice
- *10655-1 Passion fruit juice
- *10656-1 Pineapple juice
- *10657-1 Grapefruit juice, n.o.p.
- *10658-1 Blended orange and grapefruit juice
- *10659-1 Apple juice, not ... concentrated nor reconstituted ...

* Indicates that goods under the present tariff item are classified only to this Chapter.

- *10660-1 Apple juice concentrate for ... apple juice
- *10661-1 Grape juice for wine-making
- *10662-1 Grape juice, n.o.p.
- *10663-1 Fruit juices, n.o.p.
- *10663-2 Fruit juices, n.o.p. not including apple ... and blended juices
- *10670-1 Dehydrated citrus fruit juices ...
- *10675-1 Beverages ... of aqueous extracts of dried prunes
- 11400-1 Nuts of all kinds, ... mixtures of fruits and nuts ...
- 11400-2 Nuts of all kinds, processed or prepared ...
- 14100-2 Chestnut cream or paste, sweetened or not sweetened
- *15300-1 Lime juice, raw and concentrated ...
- 71100-7 Prepared foods and beverages, ... human consumption ...animal feeds...

The nomenclature and rate revisions which are recommended are enumerated in Table 20.1. Table 20.2 shows the fully amended HS schedule after giving effect to all amendments put forward for this Chapter.

B. Recommendations Made by the Board

This Chapter encompasses many proposed items which are of concern to the CFPA. Briefs respecting this chapter were also submitted by the CHC and by Marks & Spencer Canada Inc.⁽¹⁾ Most of the recommendations put forward are in response to the specific representations made; also discussed are those proposals specific to Chapter 20 where the Board felt no action was warranted. Three rate recommendations for this chapter result from the Board's own review.

1. Recommendations Made in Response to Representations

In the proposed draft schedule for this chapter, tariff line 2004.90.10 would apply a blanket MFN rate of 17%⁽²⁾ to frozen vegetables. The CFPA found this "unacceptable" in that tariff rate reductions would result for some of the main frozen vegetable packs. The Board recommends that the present rates of duty now applicable to individual frozen vegetable packs be restored both in those instances where a rate decrease, as well as a rate increase, would occur.

The CFPA was concerned over the nomenclature employed in the proposed HS schedule for tomato juice and paste by reason of the use of a "7% solids level" method of distinction. It felt that tomato juice otherwise dutiable at

(1) The principal concerns raised in the CHC brief, as they relate to Chapter 20, are similar to those contained in the CFPA brief. The brief presented by Marks & Spencer Canada Inc. makes only a general mention of items in Chapter 20 as being "of interest".

(2) The rate was originally 15% MFN under HS subheading 2004.90.10 but subsequently was revised via corrigenda to 17%.

* Indicates that goods under the present tariff item are classified only to this Chapter.

15% MFN under tariff line 2009.50.00 could potentially be entered as a juice product containing more than 7% dry weight content under HS item 2002.90.00 at 13.6%. The Board recommends that the latter provision of the draft schedule be deleted.

In response to the CFPA objection to the proposed treatment for crushed fruit and pulp under draft item 2008.80.00, the Board recommends that the existing MFN rate be restored to 15% for strawberry pulp and to 10% for other processed forms under this subheading.

The CFPA also found "unacceptable" the reduced level of protection proposed in the draft schedule with reference to canned cherries. The Board recommends that the preconversion rate of 15% MFN be restored for canned cherries together with the present rate of 10% for cherry pulp.

The CFPA further indicated concern that the proposed HS structure would impose a 3% duty on orange juice concentrates for re-manufacture, if not frozen. The Board recommends that an additional provision be inserted under subheading 2009.19 of the proposed schedule to ensure that free entry is maintained for this product.

Similarly, with reference to dehydrated citrus fruit juices, the CHC has pointed out that the proposed schedule would impose a 3% MFN rate of duty whereas at present such goods are accorded free entry. The Board recommends that additional tariff lines be inserted where necessary to ensure that free entry is reinstated.

Further, under the draft schedule a 3% MFN duty would be imposed upon passion fruit juice, as noted by the CHC. The Board further recommends that an amendment be made to ensure that free entry is preserved for this product.

Several other representations were made, specific to Chapter 20, which, however, did not result in any ensuing recommendations by the Board. These instances are identified and discussed below:

First, the Board notes that the CFPA has expressed "serious concerns" by reason of the creation, in the draft schedule, of a category of food products described as being "homogenised".⁽¹⁾ Most homogenised vegetables and other homogenised fruit preparations are contained in Chapter 20 although other Chapters may also apply. The Board did not concur with the CFPA's position in this matter for, among others, the following reasons: i) a clear definition respecting homogenised products is provided in both the Explanatory and Chapter Notes; ii) the MFN rates determined for various homogenised preparations have been appropriately derived as representative averages and iii) given the necessary international context, a very major restructuring to a number of HS subheadings would be required to accommodate the changes sought by the CFPA.

(1) In the HS schedule, "homogenised" food products are intended to apply to infant (or baby) foods and similar dietetic preparations. The present Customs Tariff does not contain any corresponding classification.

The Board notes, secondly, that the CFPA has objected to the proposed treatment of certain "single" citrus fruit juices in Chapter 20; it was contended that the tariff on such products would be "liberalized to a duty-free status" compared to the present level of 10%. Neither the CFPA nor the Board in its own analysis could identify with any certainty which single citrus fruit juices would be so affected. Therefore the Board concludes that it did not have evidence sufficient to justify any change to the rates set forth in the proposed schedule.

Thirdly, representations were put forward by the CFPA in two cases involving a change to the existing BP rate. With respect to various canned vegetables at present entered under item 9020-1, the CFPA objected to the reduction of the BP rate to Free from 12.5%; it was also opposed to the BP rate increase from Free to 12.5% for canned sauerkraut. The Board concurs and brings both these matters to the attention of the Minister.

2. Recommendations Made Pursuant to the Board's Own Review

Three recommendations are put forward for Chapter 20 which do not result from any submitted representation and which would further affect applicable rates:

The Board notes that baby carrots, when canned, would be classified in proposed item 2005.90.10 with a rate of 17.5% MFN. In that this product is, at present, admitted under item 8902-1, also at 17.5%, no change in tariff status would occur. However, other forms of prepared baby carrots (i.e., not canned) which are now under item 9020-1, at 12.5%, would also be classified in HS item 2005.90.10; a notable increase in the MFN duty would thereby result. The Board recommends that existing tariff treatment be preserved and accordingly has provided for a restructuring of HS item 2005.90.10.

It is also noted that chestnut cream or paste under present item 14100-2 is accorded free entry. Nonetheless in both Chapters 20 and 17 this product would become dutiable. The Board recommends that this product be reclassified entirely in Chapter 17 where a specific HS item would be established to which the rate of Free would apply.

Okra, a non-indigenous product, is at present accorded free entry. However, in the cross reference, sliced or salted okra has been in error, allocated to dutiable item 2005.90.20 with an MFN rate of 12.5%. The Board recommends that revisions be made to restore free entry for this product. In this Chapter, okra would be included in a specific listing of non-indigenous products to which free entry would apply.

With reference to the tariff treatment of all non-indigenous agricultural products, it may be recalled that the Board has earlier recommended a change in this regard. It has recommended that the classification terminology "of a class or kind grown/not grown in Canada" be deleted from the draft schedule in favor of showing eo nomine listings. Chapter 20 is one of the draft chapters which would be most affected by this recommended change (see revised draft items 2004.90.10.00, 2005.90.10, and 2008.99.10).

TABLE 20.1: BOARD RECOMMENDATIONS

Chapter 20 - Preparations of Vegetables, Fruit, Nuts
or Other Parts of Plants

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2001.10.00.10	-----Put up for retail sale . . Conditionnés pour la vente au détail				5
2001.90	-Other vegetables, fruit, nuts and edible parts of plants . . Autres légumes, fruits et parties comestibles de plantes				3
2001.90.90	---Vegetables; other edible parts of plants Légumes; autres parties comestibles de plantes				3
2001.90.90.90	Delete this class				4
2001.90.90.91	ReNUMBER 2001.90.90.20				4
2001.90.90.92	ReNUMBER 2001.90.90.30				4
2001.90.90.99	ReNUMBER 2001.90.90.90				4
2002.90.00.10	Delete this class				2
2002.90.00.11	Delete this class				2
2002.90.00.12	Delete this class				2
2002.90.00.20	ReNUMBER 2002.90.00.10				2
2002.90.00.21	ReNUMBER 2002.90.00.11				2
2002.90.00.22	ReNUMBER 2002.90.00.12				2
2003.10.00.20	-----Not canned, frozen Autrement qu'en boîtes, congelés				2
2003.10.00.90	ReNUMBER 2003.10.00.30 -----Not canned, not frozen . . Autrement qu'en boîtes, non congelés				3
2004.90.10	Delete from 2004.90.10 to 2004.90.90 and replace with the following 16 entries				2, 4, 6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2004.90.10.00	---Artichokes (globe or chinese), bamboo shoots, cactus leaves (nopales), cardoons, chick peas (gar- banzo beans), cilantro (chinese parsleys or Yen Sai), jicama, leaf chervils, malanga, okra, peas (angola, catjang, congo, no-eye, pigeon), spinach (basella or malabar), tamarillo (tree tomatoes), tarragons, toma- tillo, topedo, verdolagas, and yucca roots (cassava or manioc) Artichauts (globe ou chi- nois), cardons, cerfeuils, épinards (baselle ou malabar), estragons, feuilles de cactus (nopales), feuilles de cori- andre (Yen Sai), gombo (ket- mie), jicama, malanga, manioc (cassave), pois cajan, pois ("angola", "catjang", "no- eye"), pois chiche, pousses de bambou, tomates arbustives (du Cap), tomatillo, topedo, et verdolagas				
2004.90.20	---Carrots Carottes				
2004.90.21.00	----Baby carrots (carrots not exceeding 11 cm in length) . Jeunes carottes (carottes d'une longueur n'excédant pas 11 cm)	17.5%	17.5%	-	
2004.90.29.00	----Other carrots Autres carottes	10%	15%	-	
2004.90.90.00	----Other vegetables Autres légumes				
2004.90.91.00	----Brussels sprouts Choux de Bruxelles	20%	20%	-	
2004.90.92.00	----Broccoli Brocoli	15%	20%	-	

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2004.90.93.00	----Cauliflower and headed broccoli Choux-fleurs et choux-fleurs brocolis	15%	20%	-	
2004.90.94.00	----Asparagus Asperges	15%	22.5%	-	
2004.90.95.00	----Spinach, New Zealand spinach and Orache spinach (garden spinach) Epinards, t��tragones (��pi- nards de Nouvelle-Z��lande) et arroches (��pinards g��ants)	Free	Free	-	
2004.90.99.	----Other vegetables Autres l��gumes	10%	15%	-	
2004.90.99.10	-----Sweet corn (Zea mays var. saccharata) Ma��s doux (Zea mays var. saccharata)				
2004.90.99.20	-----Peas Pois				
2004.90.99.30	-----Snap beans (green or wax) . Haricots verts ou jaunes				
2004.90.99.40	-----Lima beans Haricots de Lima				
2004.90.99.90	-----Other Autres				
2005.59.00.19	-----Other beans Autres haricots				3
2005.70.10.00	---Ripe olives, treated by prolonged maceration in brine; olives sulphured but not bottled Olives m��res, trait��es par une mac��ration prolong��e en saumure; olives conser- v��es au gaz sulfureux mais non embouteill��es				2, 4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2004.90.93.00	----Cauliflower and headed broccoli Choux-fleurs et choux-fleurs brocolis	15%	20%	-	
2004.90.94.00	----Asparagus Asperges	15%	22.5%	-	
2004.90.95.00	----Spinach, New Zealand spinach and Orache spinach (garden spinach) Epinards, tétragones (épi- nards de Nouvelle-Zélande) et arroches (épinards géants)	Free	Free	-	
2004.90.99.	----Other vegetables Autres légumes	10%	15%	-	
2004.90.99.10	-----Sweet corn (Zea mays var. saccharata) Maïs doux (Zea mays var. saccharata)				
2004.90.99.20	-----Peas Pois				
2004.90.99.30	-----Snap beans (green or wax) . Haricots verts ou jaunes				
2004.90.99.40	-----Lima beans Haricots de Lima				
2004.90.99.90	-----Other Autres				
2005.59.00.19	-----Other beans Autres haricots				3
2005.70.10.00	---Ripe olives, treated by prolonged maceration in brine; olives sulphured but not bottled Olives mûres, traitées par une macération prolongée en saumure; olives conser- vées au gaz sulfureux mais non embouteillées				2, 4

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2005.70.90.00	---Olives otherwise prepared or preserved Olives autrement préparées ou conservées				3
2005.90.10	Delete from 2005.90.10 to 2005.90.90.20 and replace with the following 22 entries				2, 4, 6
2005.90.10.	---Artichokes (globe or chinese), bamboo shoots, cactus leaves (nopales), cardoons, chick peas (gar- banzo beans), cilantro (chinese parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (angola, catjang, congo, no-eye, pigeon), spinach (basella or malabar), tamarillo (tree tomatoes), tarragons, toma- tillo, topedo, verdolagas, and yucca roots (cassava or manioc) Artichauts (globe ou chi- nois), cardons, cerfeuils, épinards (baselle ou mala- bar), estragons, feuilles de cactus (nopales), feuilles de coriandre (Yen Sai), gombo (ketmie), jicama, malanga, manioc (cassave), pois cajan, pois ("angola", "catjang", "no-eye"), pois chiche, pousses de bambou, tomates arbustives (du Cap), toma- tillo, topedo, et verdolagas				
2005.90.10.10	-----Okra Gombo (ketmi)				
2005.90.10.90	-----Other Autres				
2005.90.10.91	-----Canned En boîtes				
2005.90.10.92	-----Not canned Autrement qu'en boîtes				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2005.90.20	---Baby carrots (carrots not exceeding 11 cm in length) . . Jeunes carottes (carottes d'une longueur n'excédant pas 11 cm)				
2005.90.21.00	----Canned En boîtes	17.5%	17.5%	-	
2005.90.22.00	----Not canned Autrement qu'en boîtes	12.5%	12.5%	-	
2005.90.90.	---Other vegetables Autres légumes				
2005.90.90.10	-----Pimento, canned Piments, en boîtes				
2005.90.90.20	-----Beets, canned Betteraves, en boîtes				
2005.90.90.30	-----Spinach, canned Epinards, en boîtes				
2005.90.90.40	-----Carrots, canned Carottes, en boîtes				
2005.90.90.50	-----Horseradish Raifort				
2005.90.90.60	-----Other vegetables, excluding mixtures Autres légumes, à l'exclusion des mélanges				
2005.90.90.61	-----Canned En boîtes				
2005.90.90.62	-----Not canned Autrement qu'en boîtes				
2005.90.90.70	-----Mixtures of vegetables . . Mélanges de légumes				
2005.90.90.71	-----Carrots and peas, canned . Carottes et pois, en boîtes				

TABLE 20.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2005.90.90.72	-----Other mixtures, excluding salads, canned Autres mélanges, à l'ex- clusion des salades, en boîtes				
2005.90.90.73	-----Salads, not canned Salades, autrement qu'en boîtes				
2005.90.90.79	-----Other mixtures Autres mélanges				
2006.00	Delete the dash in "fruit-peel"				2
2006.00.10	---Fruits, autres qu'à coques, et écorces de fruits				2
2006.00.10.20	-----Ecorces de fruits				2
2006.00.10.90	-----Other fruit Autres fruits				3
2006.00.90.00	---Other parts of plants Autres parties de plantes				3
2007.99	--Other than citrus fruit . . . Autres qu'agrumes				3
2007.99.10	---Confitures de fraises				2
2007.99.90	---Other preparations Autres préparations				3
2007.99.90.21	-----Canned En boîtes				2
2007.99.90.22	-----Strawberry, not canned . . De fraises, autrement qu'en boîtes				2
2007.99.90.23	Renumber 2007.99.90.29 -----Other berry, not canned . Autres baies, autrement qu'en boîtes				2
2008.19.00.50	-----Noix pecan				2
2008.60.00	Delete the rate of duty				6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2008.60.00.10	Delete from 2008.60.00.10 to 2008.60.00.40 and replace with the following 11 entries				2, 4, 6
2008.60.10.	---Pulp Pulpe	10%	10%	-	
2008.60.10.10	-----Canned En boîtes				
2008.60.10.20	-----Not canned Autrement qu'en boîtes				
2008.60.90.	---Other than pulp Autres que la pulpe	15%	15%	-	
2008.60.90.10	-----Canned En boîtes				
2008.60.90.11	-----Maraschino Au marasquin				
2008.60.90.12	-----Other sweet cherries . . . Autres cerises sucrées				
2008.60.90.19	-----Other cherries Autres cerises				
2008.60.90.20	-----Not canned Autrement qu'en boîtes				
2008.60.90.21	-----Sweet cherries Cerises sucrées				
2008.60.90.29	-----Other cherries Autres cerises				
2008.80.00	Delete the rate of duty				6
2008.80.10	New class ---Pulp Pulpe	15%	15%	-	6
2008.80.00.10	Renumber 2008.80.10.10 -----Frozen Congelée				2
2008.80.00.20	Renumber 2008.80.10.20 -----Not frozen Non congelée				2

TABLE 20.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2008.80.00.21	Renumber 2008.80.10.21				2
2008.80.00.22	Renumber 2008.80.10.22				2
2008.80.00.90	Renumber 2008.80.90. ---Other than pulp Autres que la pulpe	10%	10%	-	6
2008.80.00.91	Renumber 2008.80.90.10				2
2008.80.00.92	Renumber 2008.80.90.20				2
2008.92	Delete from 2008.92.10 to 2008.99.90.20 and replace with the following 32 entries				2, 4, 6
2008.92.10.00	---Containing peaches (ex- cluding nectarines), pears or apricots Contenant des pêches (à l'ex- clusion des nectarines), des poires ou des abricots	10%	10%	-	
2008.92.90.00	---Other mixtures Autres mélanges				
2008.92.91.00	----Apples, cantaloupes, cherries, grapes, melons, nectarines and plums Pommes, cantaloup, cerises, raisins, melons, nectarines et prunes	10%	10%	-	
2008.92.99.00	----Other fruit Autres fruits	Free	Free	-	
2008.92.99.10	-----Citrus fruit, canned . . . Agrumes, en boîtes				
2008.92.99.90	-----Other Autres				
2008.99	--Other than mixtures Autres que les mélanges				
2008.99.10.	---Akalas, akees , anchovy pears, apple-pears, avocados, bananas, bread fruits, caram- bolas, chayotes, cherimoyas (Jamaica apples), dasheens				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
	(taros), dates, durians, fei- joas, figs, fu quas (balsam pears), genipes, ginger, guava, imbus, jujubes, kiwi fruits, lady apples, litchis (lychees), loquats, magueys, mamees (mammeas), mangos, mangosteens, pawpaws (papaws or papayas), passion fruits, persimmons, plantains, plum- cots, prickly pears, pome- granates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruits, watermelons and yams Akalas, akées, asimines (papayes), avocats, bananes, cainities, caramboles, chayot- tes, chérimoles (coeurs de boeuf), coings, dattes, du- rions, feijoas, figues, figues de Barbarie, fruits à pain, fruits de coqueret, fruits de la passiflore, fu quas (poires de merveille ou margoses), gingembres, goya- ves, grenades, ignames de Chine, jujubes, kakis (plaque- mines), kiwis, litchis (ly- chees), magueys (cantalas), malangas, mammées, mangous- tes, mangues, melons d'eau (pastèques), nèfles du Japon, pamplemousses dits "ugli- fruits", patates douces, plantains, plumcots, poires d'anchois, poiriers des sa- bles, pommes d'api, quenettes, rangpures, sapotes, spondias, tamarins, tangelos et taros (dasheens)				
2008.99.10.10	-----Canned En boîtes				
2008.99.10.20	-----Not canned Autrement qu'en boîtes				

TABLE 20.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2008.99.20.	---Apples Pommes				
2008.99.20.10	-----Canned En boîtes				
2008.99.20.11	-----Applesauce Compote de pommes				
2008.99.20.19	-----Other Autres				
2008.99.20.20	-----Not canned Autrement qu'en boîtes				
2008.99.90.	---Other fruit and edible parts of plants Autres fruits et parties comestibles de plantes				
2008.99.90.10	-----Berry pulp Pulpe de baies				
2008.99.90.11	-----Frozen Congelée				
2008.99.90.12	-----Not frozen, canned Non congelée, en boîtes				
2008.99.90.13	-----Not frozen, not canned . . Non congelée, autrement qu'en boîtes				
2008.99.90.20	-----Other pulp Autres pulpes				
2008.99.90.21	-----Frozen Congelées				
2008.99.90.22	-----Not frozen, canned Non congelées, en boîtes				
2008.99.90.23	-----Not frozen, not canned . . Non congelées, autrement qu'en boîtes				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2008.99.90.30	-----Berry, other than pulp . . Baies, autres que la pulpe				
2008.99.90.31	-----Cranberries, canned . . . Canneberges, en boîtes				
2008.99.90.32	-----Other berries, canned . . Autres baies, en boîtes				
2008.99.90.33	-----Not canned Autrement qu'en boîtes				
2008.99.90.90	-----Other fruit and edible parts of plants Autres fruits et parties comestibles de plantes				
2008.99.90.91	-----Plums, canned Prunes, en boîtes				
2008.99.90.92	-----Other, canned Autres, en boîtes				
2008.99.90.93	-----Not canned Autrement qu'en boîtes				
2009.11.10	---Unsweetened, concentrated, having a Brix reading of 58 degrees or more, for use in the manufacture of citrus fruit juices Non sucrés, concentrés, d'un titre Brix égal ou supérieur à 58 degrés, devant servir à la fabrication de jus d'agrumes				1, 2
2009.11.90	---Other, frozen Autres, congelés				3
2009.19.00	Delete the rate of duty --Not frozen Non congelés				3, 6

TABLE 20.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2009.19.10.00	New class ---Dehydrated; unsweetened, concentrated, having a Brix reading of 58 degrees or more, for use in the manu- facture of citrus fruit juices Déshydratés; non sucrés, concentrés, d'un titre Brix de 58 degrés ou plus, devant servir à la fabrication de jus d'agrumes	Free	Free	-	6
2009.19.90.	New class ---Other Autres	Free	3%	-	6
2009.19.00.10	Renumber 2009.19.90.10				2
2009.19.00.11	Renumber 2009.19.90.11				2
2009.19.00.12	Renumber 2009.19.90.12				2
2009.19.00.20	Renumber 2009.19.90.20				2
2009.19.00.21	Renumber 2009.19.90.21				2
2009.19.00.22	Renumber 2009.19.90.22				2
2009.20.10	---Unsweetened, concentrated, having a Brix reading of 50 degrees or more, for use in the manufacture of citrus fruit juices Non sucrés, concentrés, d'un titre Brix égal ou supérieur à 50 degrés, devant servir à la fabrication de jus d'agrumes				2
2009.20.90	Delete the rate of duty ---Other grapefruit juices . . . Autres jus de pamplemousse ou de pomelo				3, 6
2009.20.91.00	New class ----Dehydrated Déshydratés	Free	Free	-	6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2009.20.99.	New class				
	----Other	Free	3%	-	6
	Autres				
2009.20.90.10	Renumber 2009.20.99.10				2
2009.20.90.11	Renumber 2009.20.99.11				2
2009.20.90.12	Renumber 2009.20.99.12				2
2009.20.90.20	Renumber 2009.20.99.20				2
2009.20.90.21	Renumber 2009.20.99.21				2
2009.20.90.22	Renumber 2009.20.99.22				2
2009.20.90.30	Renumber 2009.20.99.30				2
2009.20.90.31	Renumber 2009.20.99.31				2
2009.20.90.32	Renumber 2009.20.99.32				2
2009.60.90	---Other grape juice				2
	Autres jus de raisin				
2009.80.11	Change the rate of duty				
	----Passion fruit	Free	Free	-	6
	Du fruit de la passiflore				
2009.80.11.10	-----Concentrated				2
	Concentré				
2009.80.11.20	-----Not concentrated				2
	Non concentré				
2009.80.11.30	Renumber 2009.80.12.00	3%	3%	-	6
2009.80.19	----Other single fruit juices .				3
	Autres jus de tout autre fruit				
2009.80.19.10	Delete this class				4,5
2009.80.19.20	Renumber 2009.80.19.10				
	-----Frozen, concentrated . . .				2
	Congelés, concentrés				
2009.80.19.21	Renumber 2009.80.19.11				2
2009.80.19.22	Renumber 2009.80.19.12				2

TABLE 20.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2009.80.19.30	Renumber 2009.80.19.20 -----Not frozen, concentrated . Non congelés, concentrés				2
2009.80.19.31	Renumber 2009.80.19.21				2
2009.80.19.32	Renumber 2009.80.19.22				2
2009.80.19.40	Renumber 2009.80.19.30 -----Not concentrated Non concentrés				2
2009.80.19.41	Renumber 2009.80.19.31				2
2009.80.19.42	Renumber 2009.80.19.32				2
2009.80.20.10	Delete this class				5
2009.80.20.20	Delete this class				2
2009.80.20.21	Renumber 2009.80.20.10 -----Canned. En boîtes				2
2009.80.20.22	Renumber 2009.80.20.20 -----Not canned Autrement qu'en boîtes				2
2009.90.10.00	New class ---Citrus fruit juices, dehydrated Jus d'agrumes, déshydratés	Free	Free	-	6
2009.90.10	Renumber 2009.90.20. ---Other orange and grapefruit mixtures Autres mélanges d'orange et de pamplemousse				2, 4
2009.90.10.10	Renumber 2009.90.20.10 -----Frozen, concentrated . . . Congelés, concentrés				2
2009.90.10.11	Renumber 2009.90.20.11				2
2009.90.10.12	Renumber 2009.90.20.12				2
2009.90.10.20	Renumber 2009.90.20.20 -----Not frozen, concentrated . Non congelés, concentrés				2

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2009.90.10.21	Renumber 2009.90.20.21				2
2009.90.10.22	Renumber 2009.90.20.22				2
2009.90.10.30	Renumber 2009.90.20.30				2
2009.90.10.31	Renumber 2009.90.20.31				2
2009.90.10.32	Renumber 2009.90.20.32				2
2009.90.10.90	Delete this class				2
2009.90.20	Renumber 2009.90.80. ---Autres mélanges de jus de fruits				2
2009.90.20.10	Renumber 2009.90.80.10				2
2009.90.20.11	Renumber 2009.90.80.11				2
2009.90.20.12	Renumber 2009.90.80.12				2
2009.90.20.20	Renumber 2009.90.80.20				2
2009.90.20.21	Renumber 2009.90.80.21				2
2009.90.20.22	Renumber 2009.90.80.22				2
2009.90.20.30	Renumber 2009.90.80.30				2
2009.90.20.31	Renumber 2009.90.80.31				2
2009.90.20.32	Renumber 2009.90.80.32				2
2009.90.90	---Vegetable juice mixtures . . Mélanges de jus de légumes				3

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS

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Legal Notes.

*

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Legal Notes.

*

1. For the purposes of subheading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.
2. For the purposes of subheading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

TABLE 20.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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PAGE 20-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
2001.10.00.	-Cucumbers and gherkins	kg	12.5%	12.5%	35%	-
10	-----Put up for retail sale					
90	-----Other	kg				
2001.20.00.00	-Onions	kg	12.5%	12.5%	35%	-
2001.90	-Other vegetables, fruit, nuts and edible parts of plants					
2001.90.10.00	---Fruit and nuts	kg	Free	Free	35%	-
2001.90.90.	---Vegetables; other edible parts of plants		12.5%	12.5%	35%	-
10	-----Olives	kg				
20	-----Pickles	kg				
30	-----Relishes	kg				
90	-----Other	kg				
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
2002.10.00.	-Tomatoes, whole or in pieces	kg	13.6%	13.6%	22.5%	-
10	-----Canned					
20	-----Not canned	kg				
2002.90.00.	-Other		13.6%	13.6%	35%	-
	-----Paste					
11	-----Canned	kg				
12	-----Not canned	kg				
	-----Other					
91	-----Canned	kg				
92	-----Not canned	kg				
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
2003.10.00.	-Mushrooms		15%	20%	30%	-
10	-----Canned	kg				
20	-----Not canned, frozen	kg				
30	-----Not canned, not frozen	kg				
2003.20.00.	-Truffles		Free	Free	30%	-
10	-----Canned	kg				
20	-----Not canned	kg				
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.					
2004.10.00.00	-Potatoes	kg	10%	10%	25%	-

TABLE 20.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 20-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2004.90	-Other vegetables and mixtures of vegetables					
2004.90.10.00	---Artichokes (globe or chinese), bamboo shoots, cactus leaves (nopales), cardoons, chick peas (garbanzo beans), cilantro (chinese parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (angola, catjang, congo, no-eye, pigeon), spinach (basella or malabar), tamarillo (tree tomatoes), tarragons, tomatillo, topepo, verdolagas and yucca roots (cassava or manioc)	kg	Free	Free	30%	-
	---Carrots					
2004.90.21.00	----Baby carrots (carrots not exceeding 11 cm in length)	kg	17.5%	17.5%	30%	-
2004.90.29.00	----Other carrots	kg	10%	15%	30%	-
	---Other vegetables					
2004.90.91.00	----Brussels sprouts	kg	20%	20%	30%	-
2004.90.92.00	----Broccoli	kg	15%	20%	30%	-
2004.90.93.00	----Cauliflowers and headed broccoli	kg	15%	20%	30%	-
2004.90.94.00	----Asparagus	kg	15%	22.5%	30%	-
2004.90.95.00	----Spinach, New Zealand spinach and Orache spinach (garden spinach)	kg	Free	Free	30%	-
2004.90.99.	----Other vegetables		10%	15%	30%	-
10	-----Sweet corn (Zea mays var. saccharata)	kg				
20	-----Peas	kg				
30	-----Snap beans (green or wax)	kg				
40	-----Lima beans	kg				
90	-----Other	kg				
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.					
2005.10.00.00	-Homogenised vegetables	kg	Free	12.5%	30%	-
2005.20.00.	-Potatoes		10%	10%	25%	-
10	-----Potato salad, not canned	kg				
20	-----Potato chips, flakes, frills	kg				
90	-----Other	kg				
2005.30.00.	-Sauerkraut		12.5%	12.5%	35%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2005.40.00.	-Peas (Pisum sativum)		Free	12.5%	30%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2005.51	-Beans (Vigna spp., Phaseolus spp.)					
2005.51.10.00	---Baked	kg	5%	10%	20%	-
2005.51.90.	---Other		Free	12.5%	30%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2005.59.00.	---Other		Free	12.5%	30%	-
	-----Canned					
11	-----Green beans	kg				
19	-----Other beans	kg				
20	-----Not canned	kg				
2005.60.00.	-Asparagus		7.5%	22.5%	30%	-
10	-----Canned	kg				
20	-----Not canned	kg				

TABLE 20.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 20-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2005.70	-Olives					
2005.70.10.00	---Ripe olives, treated by prolonged maceration in brine; olives sulphured but not bottled	kg	Free	Free	30%	-
2005.70.90.00	---Olives otherwise prepared or preserved .	kg	12.5%	12.5%	12.5%	-
2005.80.00.00	-Sweet corn (Zea mays var. saccharata) . . .	kg	6.5%	12.5%	20%	-
2005.90	-Other vegetables and mixtures of vegetables					
2005.90.10.	---Artichokes (globe or chinese), bamboo shoots, cactus leaves (nopales), cardoons, chick peas (garbanzo beans), cilantro (chinese parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (angola, catjang, congo, no-eye, pigeon), spinach (basella or malabar), tamarillo (tree tomatoes), tarragons, tomatillo, topedo, verdolagas and yucca roots (cassava or manioc)		Free	Free	30%	-
10	-----Okra	kg				-
	-----Other					
91	-----Canned	kg				
92	-----Not canned	kg				
	---Baby carrots (carrots not exceeding 11 cm in length)					
2005.90.21.00	-----Canned	kg	17.5%	17.5%	32.5%	-
2005.90.22.00	-----Not canned	kg	12.5%	12.5%	32.5%	-
2005.90.90.	---Other vegetables		Free	12.5%	30%	-
10	-----Pimento, canned	kg				
20	-----Beets, canned	kg				
30	-----Spinach, canned	kg				
40	-----Carrots, canned	kg				
50	-----Horseradish	kg				
	---Other vegetables, excluding mixtures					
61	-----Canned	kg				
62	-----Not canned	kg				
	---Mixtures of vegetables					
71	-----Carrots and peas, canned	kg				
72	-----Other mixtures, excluding salads, canned	kg				
73	-----Salads, not canned	kg				
79	-----Other mixtures	kg				
20.06	Fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glace or crystallised).					
2006.00.10.	---Fruit and fruit peel		15%	15%	35%	-
	-----Cherries					
11	-----Canned	kg				
12	-----Not canned	kg				
20	-----Fruit peel	kg				
	---Other fruit					
91	-----Canned	kg				
92	-----Not canned	kg				
2006.00.20.00	---Nuts	kg	10%	10%	35%	Free
2006.00.90.00	---Other parts of plants	kg	Free	Free	35%	-

TABLE 20.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 20-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
20.07	Jams, fruit jellies, marmalades, fruit or nut purée, and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.					
2007.10.00.00	-Homogenised preparations	kg	10.4%	10.4%	25%	-
2007.91.00.	-Other					
10	--Citrus fruit		7.5%	10%	15%	-
20	----Marmalade, canned	kg				
90	----Purée, canned	kg				
2007.99	----Other	kg				
2007.99.10.	-Other than citrus fruit					
10	---Strawberry jam		12.5%	15%	20%	-
20	----Canned	kg				
2007.99.90.	----Not canned	kg				
11	----Other preparations		7.5%	10%	15%	-
19	-----Nut purée and nut pastes					
21	-----Almond paste	kg				
22	-----Other	kg				
29	-----Berry purée					
31	-----Canned	kg				
32	-----Strawberry, not canned	kg				
40	-----Other berry, not canned	kg				
50	-----Other fruit purée	kg				
91	-----Canned	kg				
92	-----Not canned	kg				
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
	-Nuts, ground-nuts and other seeds, whether or not mixed together					
2008.11	--Ground-nuts					
2008.11.10.00	---Peanut butter	kg	4.41¢/kg	4.41¢/kg	15.43¢/kg	Free
2008.11.90.00	---Other	kg	10%	10%	35%	Free
2008.19.00.	-Other, including mixtures		10%	10%	35%	Free
10	----Almonds	kg				
20	----Brazil nuts	kg				
30	----Cashew nuts	kg				
40	----Filberts	kg				
50	----Pecans	kg				
60	----Walnuts	kg				
70	----Pistachio nuts	kg				
90	----Other, including mixtures	kg				
2008.20.00.	-Pineapples		Free	Free	25%	-
10	----Canned	kg				
20	----Not canned	kg				

TABLE 20.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 20-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2008.30.00.	-Citrus fruit		Free	Free	35%	-
	----Oranges					
11	-----Canned	kg				
12	-----Not canned	kg				
	----Other citrus fruit					
21	-----Canned	kg				
22	-----Not canned	kg				
2008.40.00.	-Pears		15%	15%	27.5%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2008.50.00.	-Apricots		15%	15%	25%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2008.60	-Cherries					
2008.60.10.	---Pulp	kg	10%	10%	17.5%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2008.60.90.	---Other than pulp		15%	15%	25%	-
	----Canned					
11	-----Maraschino	kg				
12	-----Other sweet cherries	kg				
19	-----Other cherries	kg				
	----Not canned					
21	-----Sweet cherries	kg				
29	-----Other cherries	kg				
2008.70.00.	-Peaches		13%	13%	27.5%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2008.80	-Strawberries					
2008.80.10.	---Pulp		15%	15%	22.5%	-
10	-----Frozen	kg				
	----Not frozen					
21	-----Canned	kg				
22	-----Not canned	kg				
2008.80.90.	---Other than pulp		10%	10%	17.5%	-
10	-----Canned	kg				
20	-----Not canned	kg				
	-Other, including mixtures other than those of subheading 2008.19					
2008.91.00.	---Palm hearts		Free	Free	35%	-
10	-----Canned	kg				
20	-----Not canned	kg				
2008.92	---Mixtures					
2008.92.10.00	----Containing peaches (excluding nectarines), pears or apricots	kg	10%	10%	35%	-
	----Other mixtures					
2008.92.91.00	----Apples, cantaloupes, cherries, grapes, melons, nectarines and plums	kg	10%	10%	35%	-
2008.92.99.	----Other fruit		Free	Free	35%	-
10	-----Citrus fruit, canned	kg				
90	-----Other	kg				

TABLE 20.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 20-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2008.99	--Other than mixtures						*
2008.99.10.	---Akalis, akees, anchovy pears, apple-pears, avocados, bananas, bread fruits, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durlans, feijoas, figs, fu quas (balsam pears), genipes, ginger, guava, Imbus, jujubes, kiwi fruits, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangos, mangosteens, pawpaws (papaws or papayas), passion fruits, persimmons, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruits, watermelons and yams		Free	Free	35%	-	*
10	-----Canned	kg					*
20	-----Not Canned	kg					*
2008.99.20.	---Apples		5%	5%	25%	-	*
	-----Canned						*
11	-----Applesauce	kg					*
19	-----Other	kg					*
20	-----Not canned	kg					*
2008.99.90.	--Other fruit and edible parts of plants		10%	10%	35%	-	*
	----Berry pulp						*
11	-----Frozen	kg					*
12	-----Not frozen, canned	kg					*
13	-----Not frozen, not canned	kg					*
	----Other pulp						*
21	-----Frozen	kg					*
22	-----Not frozen, canned	kg					*
23	-----Not frozen, not canned	kg					*
	----Berry, other than pulp						*
31	-----Cranberries, canned	kg					*
32	-----Other berries, canned	kg					*
33	-----Not canned	kg					*
	----Other fruit and edible parts of plants						*
91	-----Plums, canned	kg					*
92	-----Other, canned	kg					*
93	-----Not canned	kg					*
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.						
	--Orange juice						
2009.11	---Frozen						
2009.11.10.	----Unsweetened, concentrated, having a Brix reading of 58 degrees or more, for use in the manufacture of citrus fruit juices		Free	Free	25%	-	*
10	-----Canned	kg					*
20	-----Not canned	kg					*
2009.11.90.	----Other, frozen		Free	3%	25%	-	*
10	-----Canned	kg					*
20	-----Not canned	kg					*

TABLE 20.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 20-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2009.19 2009.19.10.00	--Not frozen ---Dehydrated; unsweetened, concentrated, having a Brix reading of 58 degrees or more, for use in the manufacture of citrus fruit juices	kg	Free	Free	25%	-	*
2009.19.90.	---Other	kg	Free	3%	25%	-	*
11	-----Canned	kg					*
12	-----Not canned	kg					*
21	-----Canned	kg					*
22	-----Not canned	kg					*
2009.20 2009.20.10.	-Grapefruit juice ---Unsweetened, concentrated, having a Brix reading of 50 degrees or more, for use in the manufacture of citrus fruit juices		Free	Free	25%	-	*
11	-----Frozen	kg					
12	-----Canned	kg					
21	-----Not canned	kg					
22	-----Not frozen	kg					
2009.20.91.00	---Other grapefruit juices	kg	Free	Free	25%	-	*
2009.20.99.	---Dehydrated	kg	Free	3%	25%	-	*
11	-----Other	kg					*
12	-----Frozen, concentrated	kg					*
21	-----Canned	kg					*
22	-----Not canned	kg					*
31	-----Not frozen, concentrated	kg					*
32	-----Canned	kg					*
2009.30.00.	-Juice of any other single citrus fruit		Free	Free	25%	-	
11	-----Lime, frozen, concentrated	kg					
12	-----Canned	kg					
21	-----Not canned	kg					
22	-----Lime, not frozen, concentrated	kg					
31	-----Canned	kg					
32	-----Not canned	kg					
41	-----Lemon, frozen, concentrated	kg					
42	-----Canned	kg					
51	-----Not canned	kg					
52	-----Lemon, not frozen, concentrated	kg					
61	-----Canned	kg					
62	-----Not canned	kg					
71	-----Other, frozen, concentrated	kg					
72	-----Canned	kg					
81	-----Not canned	kg					
82	-----Other, not frozen, concentrated	kg					
91	-----Canned	kg					
92	-----Not canned	kg					

TABLE 20.2 (CONT.)

(In accordance with the Harmonized System)

PAGE 20-10

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2009.40.00.	-Pineapple juice		Free	Free	25%	-
	----Frozen, concentrated					
11	----Canned	kg				
12	----Not canned	kg				
	----Not frozen, concentrated					
21	----Canned	kg				
22	----Not canned	kg				
	----Not concentrated					
31	----Canned	kg				
32	----Not canned	kg				
2009.50.00.	-Tomato juice		12.5%	15%	35%	-
10	----Canned	kg				
20	----Not canned	kg				
2009.60	-Grape juice (Including grape must)					
2009.60.10.	---Grape juice for wine-making		Free	Free	25%	-
10	----Frozen, concentrated	kg				
20	----Not frozen, concentrated	kg				
30	----Not concentrated	kg				
2009.60.90.	---Other grape juice		15%	15%	30%	-
	----Frozen, concentrated					
11	----Canned	kg				
12	----Not canned	kg				
	----Not frozen, concentrated					
21	----Canned	kg				
22	----Not canned	kg				
	----Not concentrated					
31	----Canned	kg				
32	----Not canned	kg				
2009.70	-Apple juice					
2009.70.10.	---Concentrated or reconstituted		11¢ /litre but not less than 10%	11¢ /litre but not less than 10%	27.5¢ /litre but not less than 25%	-
	----Concentrated, frozen					
11	----Canned	litre				
12	----Not canned	litre				
	----Concentrated, not frozen					
21	----Canned	litre				
22	----Not canned	litre				
	----Reconstituted					
31	----Canned	litre				
32	----Not canned	litre				
2009.70.90.	---Other		5%	5%	25%	-
10	----Canned	kg				
20	----Not canned	kg				
2009.80	-Juice of any other single fruit or vegetable					
	---Fruit					
2009.80.11.	----Passion fruit		Free	Free	25%	-
10	----Concentrated	kg				
	----Not concentrated					
21	----Canned	kg				
22	----Not canned	kg				
2009.80.12.00	----Prunes	kg	3%	3%	25%	-

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TABLE 20.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2009.80.19.	----Other single fruit juices		10%	10%	25%	-	*
	-----Frozen, concentrated						*
11	-----Canned	kg					*
12	-----Not canned	kg					*
	-----Not frozen, concentrated						*
21	-----Canned	kg					*
22	-----Not canned	kg					*
	-----Not concentrated						*
31	-----Canned	kg					*
32	-----Not canned	kg					*
2009.80.20.	---Vegetable		12.5%	15%	35%	-	*
10	-----Canned	kg					*
20	-----Not canned	kg					*
2009.90	---Mixtures of juices						*
2009.90.10.00	---Citrus fruit juices, dehydrated	kg	Free	Free	25%	-	*
2009.90.20.	---Other orange and grapefruit mixtures . .		Free	3%	25%	Free	*
	-----Frozen, concentrated						*
11	-----Canned	kg					*
12	-----Not canned	kg					*
	-----Not frozen, concentrated						*
21	-----Canned	kg					*
22	-----Not canned	kg					*
	-----Not concentrated						*
31	-----Canned	kg					*
32	-----Not canned	kg					*
2009.90.80.	---Other fruit juice mixtures		10%	10%	25%	-	*
	-----Frozen, concentrated						*
11	-----Canned	kg					*
12	-----Not canned	kg					*
	-----Not frozen, concentrated						*
21	-----Canned	kg					*
22	-----Not canned	kg					*
	-----Not concentrated						*
31	-----Canned	kg					*
32	-----Not canned	kg					*
2009.90.90.	---Vegetable juice mixtures		12.5%	15%	35%	-	*
10	-----Canned	kg					*
20	-----Not canned	kg					*

CHAPTER 20

APPENDIX

PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS**Notes.**

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Note.

1. For the purposes of subheading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.
2. For the purposes of subheading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
2001.10.00		-Cucumbers and gherkins.....		12.5%	12.5%	35%	-
10		----Pickles.....	kg				
90		----Other.....	kg				
2001.20.00	00	-Onions.....	kg	12.5%	12.5%	35%	-
2001.90		-Other					
2001.90.10	00	---Fruit and nuts.....	kg	Free	Free	35%	-
2001.90.90		---Other.....		12.5%	12.5%	35%	-
10		----Olives.....	kg				
		----Other:					
91		-----Pickles.....	kg				
92		-----Relishes.....	kg				
99		-----Other.....	kg				
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
2002.10.00		-Tomatoes, whole or in pieces.....		13.6%	13.6%	22.5%	-
10		----Canned.....	kg				
20		----Not canned.....	kg				
2002.90.00		-Other.....		13.6%	13.6%	35%	-
		----Tomato juice of which the dry weight content is 7% or more:					
11		-----Canned.....	kg				
12		-----Not canned.....	kg				
		----Paste:					
21		-----Canned.....	kg				
22		-----Not canned.....	kg				
		----Other:					
91		-----Canned.....	kg				
92		-----Not canned.....	kg				
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
2003.10.00		-Mushrooms.....		15%	20%	30%	-
10		----Canned.....	kg				
20		----Frozen, not canned.....	kg				
90		----Other.....	kg				
2003.20.00		-Truffles.....		Free	Free	30%	-
10		----Canned.....	kg				
20		----Not canned.....	kg				
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.					
2004.10.00	00	-Potatoes.....	kg	10%	10%	25%	-
2004.90		-Other vegetables and mixtures of vegetables					

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2004.90.10	10	---Of a class or kind grown in Canada...		10%	15%	30%	-
	10	----Spinach.....	kg				
	20	----Broccoli.....	kg				
	30	----Brussels sprouts.....	kg				
	40	----Cauliflower.....	kg				
	50	----Carrots.....	kg				
	60	----Asparagus.....	kg				
	71	----Green beans; wax beans; lima beans:					
	72	----Green beans; wax beans.....	kg				
	81	----Lima beans.....	kg				
	82	----Peas; corn:					
	90	----Peas.....	kg				
	00	----Corn.....	kg				
	00	----Other.....	kg				
2004.90.90	00	---Other.....	kg	Free	Free	30%	-
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.					
2005.10.00	00	-Homogenized vegetables.....	kg	Free	12.5%	30%	-
2005.20.00	10	-Potatoes.....		10%	10%	25%	-
	20	----Potato salad, not canned.....	kg				
	90	----Potato chips, flakes, frills.....	kg				
	00	----Other.....	kg				
2005.30.00	10	-Sauerkraut.....		12.5%	12.5%	35%	-
	20	----Canned.....	kg				
	00	----Not canned.....	kg				
2005.40.00	10	-Peas <(Pisum sativum)>.....		Free	12.5%	30%	-
	20	----Canned.....	kg				
	00	----Not canned.....	kg				
2005.51		-Beans <(Vigna spp., Phaseolus spp.)> :					
	00	--Beans, shelled					
2005.51.10	00	---Baked.....	kg	5%	10%	20%	-
2005.51.90	00	---Other.....		Free	12.5%	30%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
2005.59.00	00	-Other.....		Free	12.5%	30%	-
	11	----Canned:					
	19	----Green beans.....	kg				
	20	----Other.....	kg				
	00	----Not canned.....	kg				
2005.60.00	10	-Asparagus.....		7.5%	22.5%	30%	-
	20	----Canned.....	kg				
	00	----Not canned.....	kg				
2005.70		-Olives					
2005.70.10	00	---Ripe olives in brine; olives sulphured but not bottled.....	kg	Free	Free	30%	-
2005.70.90	00	---Other.....	kg	12.5%	12.5%	12.5%	-
2005.80.00	00	-Sweet corn <(Zea mays var. saccharata)>	kg	6.5%	12.5%	20%	-
2005.90		-Other vegetables and mixtures of vegetables					
2005.90.10	10	---Baby carrots.....		17.5%	17.5%	32.5%	-
	20	----Canned.....	kg				
	00	----Not canned.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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PAGE 20- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2005.90.20		---Other, of a class or kind grown in Canada.....		Free	12.5%	30%	-
	10	----Pimento, canned.....	kg				
	20	----Beets, canned.....	kg				
	30	----Spinach, canned.....	kg				
	40	----Carrots, canned.....	kg				
	50	----Horseradish.....	kg				
		----Other vegetables (not including mixtures):.....	kg				
	61	----Canned.....	kg				
	62	----Not canned.....	kg				
		----Mixtures of vegetables:					
	71	----Carrots and peas, canned.....	kg				
	72	----Other mixtures of vegetables, canned, not including salads.....	kg				
	73	----Salads, not canned.....	kg				
	79	----Other.....	kg				
2005.90.90		---Other.....		Free	Free	30%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
20.06							
2006.00		Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).					
2006.00.10		---Fruit and fruit peel.....		15%	15%	35%	-
		----Cherries:					
	11	----Canned.....	kg				
	12	----Not canned.....	kg				
	20	----Fruit peel.....	kg				
		----Other:					
	91	----Canned.....	kg				
	92	----Not canned.....	kg				
2006.00.20	00	---Nuts.....	kg	10%	10%	35%	Free
2006.00.90	00	---Other.....	kg	Free	Free	35%	-
20.07		Jams, fruit jellies, marmalades, fruit or nut purée, and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.					
2007.10.00	00	-Homogenised preparations.....	kg	10.4%	10.4%	25%	-
		-Other:					
		--Citrus fruit.....		7.5%	10%	15%	-
	10	----Marmalade, canned.....	kg				
	20	----Purée, canned.....	kg				
	90	----Other.....	kg				
		--Other					
2007.99		---Strawberry jam.....		12.5%	15%	20%	-
2007.99.10	10	----Canned.....	kg				
	20	----Not canned.....	kg				
2007.99.90		---Other.....		7.5%	10%	15%	-
		----Nut purée and nut pastes:					
	11	----Almond paste.....	kg				
	19	----Other.....	kg				
		----Berry purée:					
	21	----Strawberry, not canned.....	kg				
	22	----Other berry purée, not canned.....	kg				
	23	----Other berry purée, canned.....	kg				
		----Other fruit purée:					
	31	----Canned.....	kg				
	32	----Not canned.....	kg				
	40	----Jams, canned.....	kg				
	50	----Jellies, canned.....	kg				
		----Other:					
	91	----Canned.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2007.99.90 cont'd	92	-----Not canned.....	kg				
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
		-Nuts, ground-nuts and other seeds, whether or not mixed together :					
2008.11		--Ground-nuts					
2008.11.10	00	--Peanut butter.....	kg	4.41¢	4.41¢	15.43¢	Free
2008.11.90	00	--Other.....	kg	10%	10%	35%	Free
2008.19.00		--Other, including mixtures.....		10%	10%	35%	Free
	10	-----Almonds.....	kg				
	20	-----Brazil nuts.....	kg				
	30	-----Cashew nuts.....	kg				
	40	-----Filberts.....	kg				
	50	-----Pecans.....	kg				
	60	-----Walnuts.....	kg				
	70	-----Pistachio nuts.....	kg				
	90	-----Other, including mixtures.....	kg				
2008.20.00		-Pineapples.....		Free	Free	25%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
2008.30.00		-Citrus fruit.....		Free	Free	35%	-
		-----Oranges:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Other citrus fruit:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
2008.40.00		-Pears.....		15%	15%	27.5%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
2008.50.00		-Apricots.....		15%	15%	25%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
2008.60.00		-Cherries.....		13.8%	13.8%	25.8%	-
		-----Pulp:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Other, sweet:					
	21	-----Manaschino, canned.....	kg				
	22	-----Other, canned.....	kg				
	23	-----Other, not canned.....	kg				
	30	-----Other, canned.....	kg				
	40	-----Other, not canned.....	kg				
2008.70.00		-Peaches.....		13%	13%	27.5%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
2008.80.00		-Strawberries.....		13.8%	13.8%	23%	-
	10	-----Pulp, frozen.....	kg				
		-----Other pulp:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Other:					
	91	-----Canned.....	kg				
	92	-----Not canned.....	kg				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 20- 7

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2008.91.00		-Other, including mixtures other than those of subheading 2008.19 :					
	10	--Palm hearts.....	kg	Free	Free	35%	-
	20	----Canned.....	kg				
		----Not canned.....	kg				
2008.92		--Mixtures					
2008.92.10	00	--Of a class or kind grown in Canada...	kg	10%	10%	35%	-
2008.92.90		----Other.....	kg	Free	Free	35%	-
	10	----Citrus fruit mixtures, canned.....	kg				
	90	----Other.....	kg				
2008.99		--Other					
2008.99.10		---Apples.....		5%	5%	25%	-
	10	----Applesauce, canned.....	kg				
	20	----Other, canned.....	kg				
	90	----Other.....	kg				
2008.99.20		--Of a class or kind grown in Canada...		10%	10%	35%	-
		----Berry pulp:					
	11	----Frozen.....	kg				
	12	----Other berry pulp, canned.....	kg				
	13	----Other berry pulp, not canned.....	kg				
		----Other pulp.....	kg				
	21	----Frozen.....	kg				
	22	----Other pulp, canned.....	kg				
	23	----Other pulp, not canned.....	kg				
		----Other berry products:					
	31	----Cranberries, canned.....	kg				
	32	----Other berries, canned.....	kg				
	39	----Other.....	kg				
		----Other:					
	91	----Plums, canned.....	kg				
	92	----Other, canned.....	kg				
	93	----Not canned.....	kg				
2008.99.90		--Other.....		Free	Free	35%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.					
		-Orange juice :					
2009.11		--Frozen					
2009.11.10		---Unsweetened orange juice concentrate, not less than fifty-eight degrees Brix, for use in the manufacture of citrus fruit juices.....		Free	Free	25%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
2009.11.90		---Other.....		Free	3%	25%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
2009.19.00		--Other.....		Free	3%	25%	-
		----Concentrated:					
	11	----Canned.....	kg				
	12	----Not canned.....	kg				
		----Not concentrated:					
	21	----Canned.....	kg				
	22	----Not canned.....	kg				
2009.20		-Grapefruit juice					
2009.20.10		---Unsweetened grapefruit juice concentrate, not less than fifty-eight degrees Brix, for use in the manufacture of citrus fruit juices.....		Free	Free	25%	-
		----Frozen:					
	11	----Canned.....	kg				

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 20- 8

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2009.20.10 cont'd	12	-----Not canned.....	kg				
		-----Not frozen:					
	21	-----Canned.....	kg				
	22	-----Not canned					
2009.20.90		-----Other.....		Free	3%	25%	-
		-----Frozen, concentrated:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Not frozen, concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Not concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
2009.30.00		-Juice of any other single citrus fruit.		Free	Free	25%	-
		-----Lime, frozen, concentrated:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Lime, not frozen, concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Lime, not concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
		-----Lemon, frozen, concentrated:					
	41	-----Canned.....	kg				
	42	-----Not canned.....	kg				
		-----Lemon, not frozen, concentrated:					
	51	-----Canned.....	kg				
	52	-----Not canned.....	kg				
		-----Lemon, not concentrated:					
	61	-----Canned.....	kg				
	62	-----Not canned.....	kg				
		-----Other, frozen, concentrated:					
	71	-----Canned.....	kg				
	72	-----Not canned.....	kg				
		-----Other, not frozen, concentrated:					
	81	-----Canned.....	kg				
	82	-----Not canned.....	kg				
		-----Other, not concentrated:					
	91	-----Canned.....	kg				
	92	-----Not canned.....	kg				
2009.40.00		-Pineapple juice.....		Free	Free	25%	-
		-----Frozen, concentrated:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Not frozen, concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Not concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
2009.50.00		-Tomato juice.....		12.5%	15%	35%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
2009.60		-Grape juice (including grape must)					
2009.60.10		---Grape juice for wine-making.....		Free	Free	25%	-
	10	-----Frozen, concentrated.....	kg				
	20	-----Not frozen, concentrated.....	kg				
	30	-----Not concentrated.....	kg				
2009.60.90		---Other.....		15%	15%	30%	-
		-----Frozen, concentrated:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Not frozen, concentrated:					
	21	-----Canned.....	kg				

APPENDIX 1 (CONT)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 20- B

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2009.60.90 cont'd	22	-----Not canned.....	kg				
		-----Not concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
2009.70 2009.70.10		-Apple juice					
		---Concentrated or reconstituted.....		11¢ but not less than 10%	11¢ but not less than 10%	27.5¢ but not less than 25%	-
		-----Concentrated, frozen:					
	11	-----Canned.....	l				
	12	-----Not canned.....	l				
		-----Concentrated, not frozen:					
	21	-----Canned.....	l				
	22	-----Not canned.....	l				
		-----Reconstituted:					
	31	-----Canned.....	l				
	32	-----Not canned.....	l				
2009.70.90		---Other.....		5%	5%	25%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				
2009.80		-Juice of any other single fruit or vegetable					
		---Fruit:					
2009.80.11		---Passion fruit; prunes.....		3%	3%	25%	-
	10	-----Passion fruit, concentrated.....	kg				
		-----Passion fruit, not concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
	30	-----Prunes.....	kg				
2009.80.19		---Other.....		10%	10%	25%	-
	10	-----Infant fruit juice.....	kg				
		-----Other fruit juices, frozen, concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Other fruit juices, not frozen, concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
		-----Other fruit juices, not concentrated:					
	41	-----Canned.....	kg				
	42	-----Not canned.....	kg				
2009.80.20		---Vegetable.....		12.5%	15%	35%	-
	10	-----Infant vegetable juice.....	kg				
		-----Other vegetable juices:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
2009.90 2009.90.10		-Mixtures of juices					
		---Orange and grapefruit mixtures; dehydrated citrus fruit juices.....		Free	3%	25%	Free
		-----Orange and grapefruit mixtures, frozen, concentrated:					
	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Orange and grapefruit mixtures, not frozen, concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Not concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
	90	-----Other.....	kg				
2009.90.20		---Other fruit juice mixtures.....		10%	10%	25%	-
		-----Frozen, concentrated:					

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 20- 10

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2009.90.20 cont'd	11	-----Canned.....	kg				
	12	-----Not canned.....	kg				
		-----Not frozen, concentrated:					
	21	-----Canned.....	kg				
	22	-----Not canned.....	kg				
		-----Not concentrated:					
	31	-----Canned.....	kg				
	32	-----Not canned.....	kg				
2009.90.90		---Other.....		12.5%	15%	35%	-
	10	-----Canned.....	kg				
	20	-----Not canned.....	kg				

CHAPTER 21

Miscellaneous Edible Preparations

A. Introduction

Chapter 21 of the Harmonised System covers such food products as the extracts, essences and concentrates of coffee, tea or maté, chicory and coffee substitutes, yeasts, baking powders, sauces, mixed condiments as well as seasonings, soups, and ice cream. Among the products excluded from this Chapter are coffee substitutes containing coffee as well as caramel, yeast put up as a medicament, mustard seeds and mixtures of dried vegetables and spices.

This Chapter covers 29 existing Customs Tariff items, in whole or in part, as listed below:

- 2300-1 Preparations of cocoa or chocolate, n.o.p., and confectionery ...
- 2500-1 Chicory, kiln dried, roasted or ground
- * 2505-1 Coffee, extract of, n.o.p., and substitutes thereof ...
- 2605-1 Imitations of and substitutes for ... coffee ...
- 2805-1 Tea
- 2810-1 Maté
- * 3400-1 Mustard, ground
- * 3600-1 Yeast, live or active ...
- * 3800-1 Yeast cakes ...
- * 3805-1 Yeast, n.o.p.
- * 9022-1 Vegetable sauces of all kinds, including soy sauce ...
- * 9023-1 Tomato ketchup
- 9025-1 Vegetable pastes and hash and all similar products ...
- 9050-1 Vegetable materials for use as flavourings, n.o.p.
- * 9100-1 Soups, soup mixes and bases, n.o.p.
- * 9100-2 Toheroa soup (New Zealand)
- Jellies, jams, marmalades, ... condensed mincemeat:
- * 10530-1 N.o.p.
- Fruit juices, n.o.p. ... fruit syrups, n.o.p.:
- * 10664-1 Fruit syrups, n.o.p.
- * 10664-2 Fruit syrups, n.o.p., not including apricot, blueberry ...
- * 10903-1 Nutmeat substitutes for use in Canadian manufactures
- 14100-1 Sugar candy and confectionery, n.o.p.
- * 14105-1 Peanut oil meal paste, sweetened ...
- * 21945-1 Yeast ... containing ... vitamins ... (over 25¢/lb.) ...
- * 21945-2 Yeast ... containing ... vitamins ...
- * 22000-2 Preparations sold under the trade names of "Karilac" ... (New Zealand)
- 22001-1 All medicinal and pharmaceutical preparations ...
- * 23100-1 Baking powder, ...
- 71100-7 Prepared foods and beverages ... human consumption ... animal feeds...
- Chemical products ... of chemical or allied industries, n.o.p.:
- 93819-1 Other than the following

* Indicates that goods under the present tariff item are classified only to this Chapter.

B. Recommendations Made by the Board

Submissions were received from both the CHC and CFPA regarding the conversion of existing rates for current items 9022-1 (Vegetable sauces), 10903-1 (Nutmeat substitutes) and 10664-1 (Fruit syrups, n.o.p.).

1. Recommendations Made in Response to Representations

The change in tariff treatment for vegetable sauces now under item 9022-1, allocated to two items under heading 21.03, was queried by both the CHC and the CFPA. They opposed the MFN reduction in duty (from 15% to 14%) for the various sauces allocated to this chapter, as well as the decrease in the GP tariff, on the grounds that trade was very large and that the reduction in duty would cause harm. The Board recommends that revisions be made to the structure of draft heading 2103.90 which would restore the existing MFN rate for goods now under item 9022-1. As a result, the existing GP rate would also be reinstated.

The CFPA opposed the increase in duties on fruit syrups, at present covered under item 10664-1 with an MFN rate of 10%. Upon conversion such syrups would be classified to HS items 2106.90.90.71 (fruit ades) and 2106.90.90.79 (flavouring extracts) at 14%. In response to the CFPA's request, the Board recommends that the proposed HS rates of duty applicable to syrups and concentrates for beverages and foods be amended to preserve the pre-conversion MFN rates. The Board recognizes that the volume of trade involved is large⁽¹⁾ and that the goods covered under existing item 10664-1 are ingredient products for the food processing industry in Canada. This recommended change would have the result of also restoring the prevailing BP rate, the reduction of which was also of concern to the CFPA.

In addition, the CFPA opposed the HS treatment of present item 10903-1 (i.e., Nutmeat substitutes for use in Canadian manufactures) in that the rate would increase to 14% whereas duty-free entry applies under the present Customs Tariff. The Board notes that in this instance the goods are correctly classified and that item 10903-1 is a temporary end-use item.⁽²⁾ Although the extension, or permanent status, of temporary items is not within the Board's mandate, it nevertheless wishes to bring this matter to the attention of the Minister.

2. Recommendations Made Pursuant to the Board's Own Review

Two rate recommendations are put forward for Chapter 21 which do not result from any submitted representation.

"Chicory, kiln dried, roasted or ground" covered under present item 2500-1 is at present accorded free entry. However, upon conversion the MFN duty would increase to 6.61¢/kg. The Board notes that there has been a significant amount of imports entered under the existing tariff item. The Board, therefore, recommends that the HS rate of 6.61¢/kg. be revised to Free.

(1) The volume of trade during the 1980-82 period was about \$45 million.

(2) Item 10903-1 expires June 30, 1985.

In the draft schedule, mayonnaise and salad dressing, as well as various kinds of "flavouring extracts and essences," would be MFN dutiable at 14%. These products are at present both classified under item 71100-7 which carries the higher MFN rate of 17.5%. The Board recommends for these goods that the prevailing 17.5% rate of duty be restored (see revised draft subheadings 2103.90.00 and 2106.90.90).

The rate revisions recommended by the Board for this Chapter are identified in Table 21.1 along with the changes recommended respecting nomenclature. In Table 21.2 is shown the revised draft schedule for this Chapter.

TABLE 21.1: BOARD RECOMMENDATIONS

Chapter 21 - Miscellaneous Edible Preparations

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2101.30.00	Delete the rate of duty				6
2101.30.00.10	Renumber 2101.30.10.00 ---Roasted chicory, ground . . . Chicorée torréfiée	Free	Free	-	6
2101.30.00.90	Renumber 2101.30.90.00 ---Other Autres	6.61¢	6.61¢	Free	6
2102.10.10.00	---D'une teneur en humidité égale ou supérieure à 15% mais à l'exclusion de la levure liquide				2
2102.10.90.00	Renumber 2102.10.20.00 ---With a moisture content of less than 15%; liquid yeast D'une teneur en humidité inférieure à 15%; levure liquide				3
2103.20.00.90	-----Other tomato sauces Autres sauces tomates				3
2103.90.00	Delete the rate of duty -Other sauces and preparations therefor; mixed condiments and mixed seasonings Autres préparations pour sauces et sauces préparées; condiments et assaisonnements, composés				3, 6
2103.90.00.10	Renumber 2103.90.10.00 ---Mayonnaise; salad dressing . Mayonnaise; vinaigrettes	15%	17.5%	11.5%	6
2103.90.00.20	Renumber 2103.90.20.00 ---Mixed condiments and mixed seasonings Condiments et assaisonnements composés	10%	12.5%	8%	6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2103.90.00.90	Renumber 2103.90.90 ---Other sauces and preparations therefor Autres préparations pour sauces et sauces préparées	12.5%	15%	-	6
2103.90.00.91	Renumber 2103.90.90.10 -----Chilli sauce Sauce chili				2
2103.90.00.99	Renumber 2103.90.90.90				2
2105.00.00.10	The scope in French is different in that it excludes chocolate ice creams. It is assumed that the English text covers the intended scope "crème glacée"				1
2105.00.00.90	-----Other edible ice Autres glaces de consom- mation				3
2106.90	-Other food preparations Autres préparations alimen- taires				3
2106.90.90	Delete from class 2106.90.90 to 2106.90.90.90 and replace with the following 21 entries				2, 4, 6
2106.90.20.	---Syrups and concentrates thereof, of a kind used in beverages or other food preparations Sirops et leurs concentrés, des types utilisés dans les breuvages ou autres prépa- rations alimentaires	10%	10%	-	
2106.90.20.10	-----Fruit ades, concentrated and frozen Boissons aux fruits, con- centrées et congelées				
2106.90.20.90	-----Other Autres				
2106.90.30.	---Flavouring extracts and essences, whether or not in powder form Extraits et essences, même en poudre	15%	17.5%	11.5%	

TABLE 21.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2106.90.30.10	-----Cocktail mixes, liquid . . Mélanges à cocktail, liquides				
2106.90.30.20	-----Cocktail mixes, powder . . Mélanges à cocktail, en poudre				
2106.90.30.90	-----Other Autres				
2106.90.90	---Other Autres				
2106.90.90.10	-----Protein hydrolysates . . . Hydrolysats de protéines				
2106.90.90.20	-----Milk and cream substitutes Succédanés du lait ou de la crème				
2106.90.90.21	-----Milk substitutes Succédanés du lait				
2106.90.90.22	-----Whipped cream substitutes Succédanés de la crème fouettée				
2106.90.90.29	-----Other cream substitutes . Autres succédanés de la crème				
2106.90.90.30	-----Jelly powders, ice cream powders and powders for similar preparations . . . Gelées en poudre, poudres pour la confection de la crème glacée et poudres pour préparations simi- laires				
2106.90.90.31	-----Jelly powders Gelées en poudre				
2106.90.90.39	-----Other Autres				

TABLE 21.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2106.90.90.40	-----Sweets, gums and the like, containing synthetic sweetening agents instead of sugar Bonbons, gommes et produits similaires, contenant des édulcorants synthétiques au lieu du sucre				
2106.90.90.41	-----Chewing gum Gommes à mâcher				
2106.90.90.49	-----Other Autres				
2106.90.90.50	-----Tea substitutes Succédanés du thé				
2106.90.90.90	-----Other Autres				

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

Legal Notes.

*

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices or other products of headings Nos. 09.04 to 09.10;
 - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
 - (f) Yeast put up as a medicament and other products of heading No. 30.03 or 30.04; or
 - (g) Prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.
3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

TABLE 21.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 21-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof.					
2101.10.00.	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		11.02¢ /kg	15.43¢ /kg	15.43¢ /kg	Free
10	-----Instant coffee, decaffeinated	kg				
20	-----Instant coffee, not decaffeinated	kg				
90	-----Other	kg				
2101.20.00.00	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	Free	Free	Free	-
2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof					
2101.30.10.00	---Roasted chicory, ground	kg	Free	Free	11.02¢ /kg	-
2101.30.90.00	---Other	kg	6.61¢ /kg	6.61¢ /kg	11.02¢ /kg	Free
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.					
2102.10	-Active yeasts					
2102.10.10.00	---With a moisture content of 15% or more but excluding liquid yeast	kg	Free	12.5%	25%	-
2102.10.20.00	---With a moisture content of less than 15%; liquid yeast	kg	5%	10%	25%	-
2102.20.00.00	-Inactive yeasts; other single-cell micro-organisms, dead	kg	Free	Free	25%	-
2102.30.00.00	-Prepared baking powders	kg	8.82¢ /kg	11.02¢ /kg	13.23¢ /kg	-
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
2103.10.00.00	-Soya sauce	kg	12.5%	15%	35%	-
2103.20.00.	-Tomato ketchup and other tomato sauces . .		12.5%	15%	35%	-
10	-----Tomato ketchup	kg				
20	-----Pizza sauce	kg				
90	-----Other tomato sauces	kg				
2103.30	-Mustard flour and meal and prepared mustard					
2103.30.10.00	---Mustard flour and meal	kg	5%	5%	27.5%	Free
2103.30.20.00	---Prepared mustard	kg	12.5%	15%	35%	-

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TABLE 21.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 21-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2103.90	-Other sauces and preparations therefor; mixed condiments and mixed seasonings						*
2103.90.10.00	---Mayonnaise; salad dressing	kg	15%	17.5%	25%	11.5%	*
2103.90.20.00	---Mixed condiments and mixed seasonings . .	kg	10%	12.5%	25%	8%	*
2103.90.90.	---Other sauces and preparations therefor . .		12.5%	15%	35%	-	*
10	-----Chili sauce	kg					*
90	-----Other	kg					*
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.						
2104.10.00.	-Soups and broths and preparations therefor		12.5%	12.5%	35%	-	
10	-----Canned	kg					
20	-----Not canned	kg					
2104.20.00.00	-Homogenised composite food preparations . .	kg	15%	17.5%	25%	11.5%	
21.05							
2105.00.00.	Ice cream and other edible ice, whether or not containing cocoa		12.5%	15%	35%	7.5%	
10	-----Ice cream	kg					*
90	-----Other edible ice	kg					
21.06	Food preparations not elsewhere specified or included.						
2106.10.00.00	-Protein concentrates and textured protein substances	kg	15%	17.5%	25%	11.5%	
2106.90	-Other food preparations						*
2106.90.10.00	---Vegetable preparations for use as flavouring	kg	Free	Free	25%	-	
2106.90.20.	---Syrups and concentrates thereof, of a kind used in beverages or other food preparations		10%	10%	30%	-	*
10	-----Fruit ades, concentrated and frozen . .	kg					*
90	-----Other	kg					*
2106.90.30.	---Flavouring extracts and essences, whether or not in powder form		15%	17.5%	25%	11.5%	*
10	-----Cocktail mixes, liquid	kg					*
20	-----Cocktail mixes, powder	kg					*
90	-----Other	kg					*
2106.90.90.	---Other		12%	14%	28%	9%	*
10	-----Protein hydrolysates	kg					*
	-----Milk and cream substitutes						*
21	-----Milk substitutes	kg					*
22	-----Whipped cream substitutes	kg					*
29	-----Other cream substitutes	kg					*
	-----Jelly powders, ice cream powders and powders for similar preparations						*
31	-----Jelly powders	kg					*
39	-----Other	kg					*
	-----Sweets, gums and the like, containing synthetic sweetening agents instead of sugar						*
41	-----Chewing gum	kg					*
49	-----Other	kg					*
50	-----Tea substitutes	kg					*
90	-----Other	kg					*

CHAPTER 21

APPENDIX

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices or other products of headings Nos. 09.04 to 09.10;
 - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
 - (f) Yeast put up as a medicament and other products of heading No. 30.03 or 30.04; or
 - (g) Prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.
3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 21- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, extracts, essences and concentrates thereof.					
2101.10.00		-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.	kg	11.02¢	15.43¢	15.43¢	Free
	10	-----Instant coffee, decaffeinated.....	kg				
	20	-----Instant coffee, not decaffeinated..	kg				
	90	-----Other.....	kg				
2101.20.00	00	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté.....	kg	Free	Free	Free	-
2101.30.00		-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.....	kg	6.61¢	6.61¢	11.02¢	Free
	10	-----Roasted chicory.....	kg				
	90	-----Other.....	kg				
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.					
2102.10		-Active yeasts					
2102.10.10	00	---With a moisture content of 15% or more but excluding liquid yeast.....	kg	Free	12.5%	25%	-
2102.10.90	00	---Other.....	kg	5%	10%	25%	-
2102.20.00	00	-Inactive yeasts; other single-cell micro-organisms, dead.....	kg	Free	Free	25%	-
2102.30.00	00	-Prepared baking powders.....	kg	8.82¢	11.02¢	13.23¢	-
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
2103.10.00	00	-Soya sauce.....	kg	12.5%	15%	35%	-
2103.20.00		-Tomato ketchup and other tomato sauces.		12.5%	15%	35%	-
	10	-----Tomato ketchup.....	kg				
	20	-----Pizza sauce.....	kg				
	90	-----Other.....	kg				
2103.30		-Mustard flour and meal and prepared mustard					
2103.30.10	00	---Mustard flour and meal.....	kg	5%	5%	27.5%	Free
2103.30.20	00	---Prepared mustard.....	kg	12.5%	15%	35%	-
2103.90.00		-Other.....		11.6%	14%	30%	9%
	10	-----Mayonnaise; salad dressing.....	kg				
	20	-----Mixed condiments and mixed seasonings.....	kg				
		-----Other:					
	91	-----Chili sauce.....	kg				
	99	-----Other.....	kg				

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
21.04		Soups and broths and preparations therefor: homogenised composite food preparations.					
2104.10.00		-Soups and broths and preparations therefor:.....	kg	12.5%	12.5%	35%	-
	10	----Canned.....	kg				
	20	----Not canned.....	kg				
2104.20.00	00	-Homogenised composite food preparations	kg	15%	17.5%	25%	11.5%
21.05							
2105.00.00		Ice cream and other edible ice, whether or not containing cocoa.....	kg	12.5%	15%	35%	7.5%
	10	----Ice cream.....	kg				
	90	----Other.....	kg				
21.06		Food preparations not elsewhere specified or included.					
2106.10.00	00	-Protein concentrates and textured protein substances.....	kg	15%	17.5%	25%	11.5%
2106.90		-Other.....	kg	Free	Free	25%	-
2106.90.10	00	---Vegetable preparations for use as flavouring.....	kg	12%	14%	28%	9.3%
2106.90.90		---Other.....	kg				
	10	-----Protein hydrolysates.....	kg				
		-----Milk and cream substitutes:					
	21	-----Milk substitutes.....	kg				
	22	-----Whipped cream substitutes.....	kg				
	23	-----Other cream substitutes.....	kg				
		-----Flavouring powders:					
	31	-----Cocktail mixes.....	kg				
	39	-----Other.....	kg				
		-----Jelly powders, ice cream powders and powders for similar preparations					
	41	-----Jelly powders	kg				
	49	-----Other.....	kg				
		-----Sweets, gums and the like:					
	51	-----Chewing gum.....	kg				
	59	-----Other.....	kg				
	60	-----Tea substitutes.....	kg				
		-----Syrups and concentrates of a kind used in beverages or other food preparations:					
	71	-----Fruit ades, concentrated, frozen..	kg				
	79	-----Other.....	kg				
		-----Flavouring extracts and essence:					
	81	-----Liquid cocktail mixes.....	kg				
	89	-----Other.....	kg				
	90	-----Other.....	kg				

CHAPTER 22

Beverages, Spirits, and Vinegar

A. Introduction

Chapter 22 of the proposed draft schedule covers 42 existing Customs Tariff items. Chapter 22 is broken into four divisions, comprising water, ice, and other non-alcoholic beverages; fermented alcoholic beverages; distilled alcoholic beverages; and vinegar and its substitutes. "Non-alcoholic beverages" means beverages of an alcoholic strength by volume not greater than 0.5% by volume whereas in the present Customs Tariff this is 2.5%.

The 42 Customs Tariff items that fall into this Chapter are as follows:

- 4500-1 Milk foods, n.o.p.
- *14700-1 Ale, beer, porter and stout
- *14705-1 Beverages in the manufacture of which malt, ... is used ...
- *14805-1 Cider, but not including sparkling cider in bottles
- *15000-1 Lime juice and fruit juices ... not more than 25% of proof spirits
- *15100-1 Lime juice and fruit juices ... more than 25% of proof spirits
- *15400-1 Mineral and medicinal waters, natural ...
- *15500-1 Ice
- *15605-1 Whiskey
- *15610-1 Gin
- *15615-1 Rum, n.o.p.
- *15620-1 Brandy
- *15625-1 Liqueurs
- *15627-1 Van der Hum
- *15630-1 Spiritous or alcoholic liquors, n.o.p.; ...
- *15635-1 Vodka
- *15640-1 Tequila
 - Ethyl alcohol undenatured, denatured or specially denatured:
- *15645-1 Ethyl alcohol for use as a spirituous ... beverage ...
- *15646-1 Ethyl alcohol denatured, ... otherwise than in accordance ...
- *15647-1 Ethyl alcohol denatured, ... in accordance with ...
- *15710-1 Rum, ...
- *15720-1 Angostura bitters
- 15900-1 Spirits of strong waters of any kind ... n.o.p.
- *15905-1 Spirits of strong waters ... medicines, n.o.p.
- *15910-1 Sweet spirits of nitre and aromatic spirits of ammonia
- *16205-1 Vermouth, aperitif and cordial wines ... 32% or less of proof spirit...
- *16210-1 Vermouth, aperitif and cordial wines ... 32% to 40% of proof spirit
- *16215-1 Medicinal or medicated wines, n.o.p. ... not more than 40% proof
- *16305-1 Wines of the fresh grape ... not sparkling ... sacramental ...
- *16310-1 Wines of all kinds, n.o.p ... 24% or less of proof spirit ...
- *16315-1 Wines of all kinds, n.o.p ... 24% to 26% of proof spirit ...
- *16320-1 Prune wine, not sparkling ... not more than 26% of proof ...
- *16325-1 Prune wine ... more than 26% ... not more than 38% of proof ...

* Indicates that goods under the present tariff item are classified only to this Chapter.

- *16405-1 Wines of fresh grape of all kinds ... (Australia, New Zealand)
- *16405-2 Wines of fresh grape of all kinds ... (Australian Trade Agreement)
- *16410-1 Wines of all kinds ... 35% to 40% ... (Australia, New Zealand)
- *16410-2 Wines of fresh grape ... 34% to 36% proof (A.T.A.)
Champagne and all other sparkling wines:
- *16501-1 ... not more than a quart but more than a pint ...
- *16502-1 ... not more than a pint each, but more than one-half pint ...
- *16503-1 In bottles containing one-half pint or less
- *16504-1 In bottles containing over one quart ...
- *16810-1 Vinegar
- 71100-1 All goods not enumerated ... not otherwise declared free ...
- 71100-7 Prepared foods and beverages ... human consumption ... animal feeds...

All recommendations concerning Chapter 22 are listed in Table 22.1. As well, both nomenclature revisions and recommendations for rate changes are embodied into the proposed HS draft schedule shown in Table 22.2.

B. Recommendations Made by the Board

No submissions specific to this Chapter were received and the following three recommendations derive from the Board's review.

Under a number of items in the present Customs Tariff, wines and other fermented beverages are liable to a surcharge equal to 1.15¢/litre for each degree of absolute ethyl alcohol content over 14.9%; however, this surcharge is not levied when the ethyl alcohol content exceeds 22.9%. This upper limit to the surcharge applying has been omitted in the draft schedule in items 2204.21.12, 2204.29.12 and 2206.00.24. The Board recommends, to ensure the retention of existing tariff treatment, that the rate structure for these HS subheadings be amended to include reference to the 22.9% upper limit.

The draft schedule as received by the Board shows an MFN rate of duty of 40.6% for HS subheadings 2205.10.20 and 2205.90.20. This rate is in error and the Board recommends that amendments be made to reflect the proper MFN rate of 25%.

Existing tariff item 16305-1 provides for reduced duties for wines when used for "sacramental purposes". In accordance with its letter of Reference, the Board examined whether this end use item could be included in the main body of the HS schedule; however it concluded that to do so would be impracticable. The Board recommends that this existing provision be retained in the Supplementary Annex with the following modified nomenclature in order to conform with the terminology of the Harmonised System:

"Wine of fresh grapes of tariff item No. 2204.21.12 or 2204.29.12, containing not more than 14.9% of absolute ethyl alcohol by volume, for sacramental purposes".

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 22.1: BOARD RECOMMENDATIONS

Chapter 22 - Beverages, Spirits and Vinegar

Delete the Supplementary Note and add the special tariffs for Australia (AU) and New Zealand (NZ) in the BP column of classes 2204.21.12 and 2204.29.12.

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2201.90.00.00	-Other waters; ice and snow . . Autres eaux; glace et neige				3
2202.90.00	-Other non-alcoholic beverages . Autres boissons non alcooliques				3
2204.21.10	---Wine Vins				2
2204.21.11	----D'une contenance n'excédant pas 13,7% d'alcool éthylique absolu par volume				2
2204.21.12	----Containing more than 13.7% of absolute ethyl alcohol by volume D'une contenance excédant 13,7% d'alcool éthylique absolu par volume	11¢ & /litre 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	11¢ & - /litre 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%		2, 6
2204.29	--In containers holding more than 2 litres En récipients d'une contenance excédant 2 litres				3
2204.29.10	---Wine Vins				2

TABLE 22.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2204.29.11	----D'une contenance n'excédant pas 13,7% d'alcool éthyli- que absolue par volume . . .				2
2204.29.12	----Containing more than 13.7% absolute ethyl alcohol by volume D'une contenance excédant 13,7% d'alcool éthylique absolu par volume	11ø & /litre 1.15ø /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	11ø & - /litre 1.15ø /litre for for each degree over 14.9% until content of ab- solute solute ethyl ethyl alcohol by volume reaches 22.9%	-	2, 6
2204.29.20	Correct "Madeira"				2
2205.10.10	---Containing not more than 18.3% of absolute ethyl alcohol by volume D'une contenance n'excédant pas 18,3% d'alcool éthyli- que absolu par volume				2
2205.10.10.90	-----Other wine Autres vins				3
2205.10.20	---Containing more than 18.3% of absolute ethyl alcohol by volume D'une contenance excédant 18,3% d'alcool éthylique absolu par volume	25%	25%	-	2, 6

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2205.10.20.90	-----Other wine Autres vins				3
2205.90	-In containers holding more than 2 litres En récipients d'une contenance excédant 2 litres				3
2205.90.10	---Containing not more than 18.3% of absolute ethyl alcohol by volume D'une contenance n'excédant pas 18,3% d'alcool éthyli- que absolu par volume				2
2205.90.10.90	-----Other wine Autres vins				3
2205.90.20	---Containing more than 18.3% of absolute ethyl alcohol by volume D'une contenance excédant 18,3% d'alcool éthylique absolu par volume	25%	25%	-	2, 6
2205.90.20.90	-----Other wine Autres vins				3
2206.00.22.00	----Prune wine containing not more than 14.9% of absolute ethyl alcohol by volume . . Vin de pruneaux d'une con- tenance n'excédant pas 14,9% d'alcool éthylique absolu par volume				2
2206.0023	Corriger "Autres vins d'une con- tenance de 13.7% ou moins d'al- cool éthylique absolu par volume"				2
2206.00.23.10	-----Fruit De fruits				2

TABLE 22.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2206.00.24	-----Other wine containing more than 13.7% of absolute ethyl alcohol by volume . . D'une contenance excédant 13,7% d'alcool éthylique absolu par volume	11¢ & /litre 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	11¢ & /litre 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	-	3, 6
2206.00.24.10	-----Fruit De fruits				2
2206.00.90.00	---Other fermented beverages . . Autres breuvages fermentés				3
2207.20.90	---Other spirits Eaux-de-vie				3
2208.30.00.40	-----Whisky de seigle				2
2208.30.00.90	-----Other whiskies Autres whiskies				3
2208.90	-Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; other spirits, liqueurs and spiri- tuous beverages Alcool éthylique non dénaturé d'un titre alcoométrique volumique de moins de 80% vol; autres eaux-de-vie, liqueurs et boissons spiri- tueuse				3

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2208.90.49.00	----Other undenatured ethyl alcohol Autres alcools éthyliques non dénaturés				3
2208.90.90	---Other spirits and spirituous beverages Autres eaux-de-vie et bois- sons spiritueuses				3
2208.90.99.10	-----Spirituous fruit juices . . Jus de fruits spiritueux				2

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

Legal Notes.

*

1. This Chapter does not cover:
 - (a) Sea water (heading No. 25.01);
 - (b) Distilled or conductivity water or water of similar purity (heading No. 28.51);
 - (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
 - (d) Medicaments of heading No. 30.03 or 30.04; or
 - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading No. 22.02 the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Legal Note.

*

1. For the purposes of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

*

TABLE 22.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 22-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.					
2201.10.00.	---Mineral waters and aerated waters	litre	Free	Free	Free	-
10	----Natural mineral water	litre				
90	----Other					
2201.90.00.00	---Other waters; ice and snow	-	10.2%	10.2%	25%	6.5% *
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.					
2202.10.00.00	---Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured . . .	litre	15%	17.5%	25%	11.5%
2202.90.00.	---Other non-alcoholic beverages	litre	15%	17.5%	25%	11.5% *
10	----Nectars	litre				
90	----Other	litre				
22.03						
2203.00.00.	Beer made from malt.		3.30¢ /litre	3.30¢ /litre	7.70¢ /litre	Free
10	----Lager	litre				
20	----Porter and stout	litre				
90	----Other	litre				
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.					
2204.10.00.	---Sparkling wine		44¢ /litre	44¢ /litre	99¢ /litre	-
10	----Crackling	litre				
20	----Champagne	litre				
90	----Other	litre				
	---Other wine; grape must with fermentation prevented or arrested by the addition of alcohol					
2204.21	---In containers holding 2 litres or less					
	---Wine					
2204.21.11.	---Containing not more than 13.7% of absolute ethyl alcohol by volume		4.4¢ /litre	4.4¢ /litre	12.1¢ /litre and 30%	-
10	----White	litre				
20	----Red	litre				
90	----Other	litre				

TABLE 22.2 (CONT.)
 CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS
 (In accordance with the Harmonized System)

PAGE 22-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2204.21.12.	----Containing more than 13.7% of absolute ethyl alcohol by volume		11¢ /litre and 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	11¢ /litre and 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	12.1¢ /litre and 30% and 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	-
	less than 19.5%		AU 4.4¢ /litre			*
	19.5% or more but not exceeding 20.6%		2.2¢ /litre			*
	exceeding 20.6% but not exceeding 22.9%		8.8¢ /litre			*
	less than 20%		NZ 4.4¢ /litre			*
	20% or more but less than 22.9%		8.8¢ /litre			*
10	----Sherry	litre				
20	----Madeira	litre				
30	----Port	litre				
90	----Other	litre				
2204.21.20.00	---Grape must with fermentation prevented or arrested by the addition of alcohol . . .	litre	55¢ /litre	55¢ /litre	55¢ /litre	-
2204.29	--In containers holding more than 2 litres --Wine					*
2204.29.11.	---Containing not more than 13.7% of absolute ethyl alcohol by volume		4.4¢ /litre	4.4¢ /litre	12.1¢ /litre and 30%	-
10	----White	litre				
20	----Red	litre				
90	----Other	litre				

TABLE 22.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 22-5

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2204.29.12.	----Containing more than 13.7% of absolute ethyl alcohol by volume	11¢ /litre and 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	11¢ /litre and 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	12.1¢ /litre and 30% and 1.15¢ /litre for each degree over 14.9% until content of ab- solute ethyl alcohol by volume reaches 22.9%	-	*	
	less than 19.5%	AU 4.4¢ /litre					*
	19.5% or more but not exceeding 20.6%	2.2¢ /litre					*
	exceeding 20.6% but not exceeding 22.9%	8.8¢ /litre					*
	less than 20%	NZ 4.4¢ /litre					*
	20% or more but less than 22.9%	8.8¢ /litre					*
10	-----Sherry	litre					
20	-----Madeira	litre					*
30	-----Port	litre					
90	-----Other	litre					
2204.29.20.00	---Grape must with fermentation prevented or arrested by the addition of alcohol . . .	litre	55¢ /litre	55¢ /litre	55¢ /litre	-	
2204.30.00.00	-Other grape must	litre	55¢ /litre	55¢ /litre	55¢ /litre	-	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
2205.10	-In containers holding 2 litres or less						
2205.10.10.	---Containing not more than 18.3% of absolute ethyl alcohol by volume	3.3¢ /litre	3.3¢ /litre	12.1¢ /litre and 30%	-	*	
10	-----Vermouth, white	litre					
20	-----Vermouth, red	litre					
30	-----Vermouth, rosé	litre					
90	-----Other wine	litre					*

TABLE 22.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 22-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2205.10.20.	---Containing more than 18.3% of absolute ethyl alcohol by volume		25%	25%	80%	-
10	----Vermouth, white	litre				*
20	----Vermouth, red	litre				
30	----Vermouth, rosé	litre				
90	----Other wine	litre				*
2205.90	-In containers holding more than 2 litres					*
2205.90.10.	---Containing not more than 18.3% of absolute ethyl alcohol by volume		3.3¢ /litre	3.3¢ /litre	12.1¢ /litre and 30%	-
10	----Vermouth, white	litre				
20	----Vermouth, red	litre				
30	----Vermouth, rosé	litre				
90	----Other wine	litre				*
2205.90.20.	---Containing more than 18.3% of absolute ethyl alcohol by volume		25%	25%	80%	-
10	----Vermouth, white	litre				*
20	----Vermouth, red	litre				
30	----Vermouth, rosé	litre				
90	----Other wine	litre				*
22.06	Other fermented beverages (for example, cider, perry, mead).					
2206.00.10.00	---Sparkling wine; sparkling cider	litre	44¢ /litre	44¢ /litre	99¢ /litre	-
	---Wine, not sparkling; cider, not sparkling					
2206.00.21.00	----Cider	litre	Free	5%	5%	-
2206.00.22.00	----Prune wine containing not more than 14.9% of absolute ethyl alcohol by volume	litre	5.5¢ /litre	12.1¢ /litre	12.1¢ /litre and 30%	-
2206.00.23.	----Other wine containing not more than 13.7% of absolute ethyl alcohol by volume . .		4.4¢ /litre	4.4¢ /litre	12.1¢ /litre and 30%	-
	----Fruit					
11	----Kosher, blackberry	litre				
12	----Cherry	litre				
19	----Other	litre				
20	----Rice (sake)	litre				
90	----Other	litre				

TABLE 22.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

PAGE 22-7

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2206.00.24.	----Other wine containing more than 13.7% of absolute ethyl alcohol by volume . .		11¢ /litre and 1.15¢ /litre for each degree over 14.9% until content of abso- lute ethyl alcohol by volume reaches 22.9%	11¢ /litre and 1.15¢ /litre for each degree over 14.9% until content of abso- lute ethyl alcohol by volume reaches 22.9%	12.1¢ /litre and 30% and 1.15¢ /litre for each degree over 14.9% until content of abso- lute ethyl alcohol by volume reaches 22.9%	-
	11 ----Fruit					*
	12 ----Kosher, blackberry	litre				
	19 ----Cherry	litre				
	20 ----Other	litre				
	90 ----Rice (seke)	litre				
2206.00.30.00	----Ginger beer and herbal beer	litre	3.30¢ /litre	3.30¢ /litre	7.70¢ /litre	Free
2206.00.90.00	----Other fermented beverages	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	12.79¢ /litre
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.					
2207.10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher					
2207.10.10.00	---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	-
2207.10.90.00	---Other	litre	3.84¢ /litre	7.68¢ /litre	15.35¢ /litre	-
2207.20	-Ethyl alcohol and other spirits, denatured, of any strength					
2207.20.11.00	---Ethyl alcohol					
	---Imported in accordance with the specifications prescribed by the Excise Act and the regulations made thereunder . .	litre	3.84¢ /litre	7.68¢ /litre	15.35¢ /litre	-
2207.20.19.00	---Other	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	-
2207.20.90.00	---Other spirits	litre	10.2%	10.2%	25%	6.5%

TABLE 22.2 (CONT.)

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 22-8

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.					
2208.10.00.00	-Compound alcoholic preparations of a kind used for the manufacture of beverages	litre	66¢ /litre and 30%	\$1.10 /litre and 30%	\$2.20 /litre and 30%	73¢ /litre and 20%
2208.20.00.	-Spirits obtained by distilling grape wine or grape marc		19.2¢ /litre	19.2¢ /litre	\$3.07 /litre	Free
10	-----In bulk	litre				
90	-----Other	litre				
2208.30.00.	-Whiskies		7.67¢ /litre	7.67¢ /litre	\$2.30 /litre	5.1¢ /litre
	-----Bourbon					
11	-----In bulk	litre				
19	-----Other	litre				
	-----Scotch					
21	-----In bulk	litre				
29	-----Other	litre				
	-----Irish					
31	-----In bulk	litre				
39	-----Other	litre				
	-----Rye					
41	-----In bulk	litre				
49	-----Other	litre				
	-----Other whiskies					
91	-----In bulk	litre				
99	-----Other	litre				
2208.40	-Rum and tafia					
2208.40.10.	---Rum		19.2¢ /litre	38.4¢ /litre	\$2.30 /litre	Free
10	-----In bulk	litre				
90	-----Other	litre				
2208.40.20.00	---Tafia	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	12.8¢ /litre
2208.50.00.	-Gin and Geneva		7.67¢ /litre	7.67¢ /litre	\$2.30 /litre	5.1¢ /litre
10	-----In bulk	litre				
90	-----Other	litre				

TABLE 22.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

573

(In accordance with the Harmonized System)

PAGE 22-9

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2208.90	---Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; other spirits, liqueurs and spirituous beverages					
2208.90.10.00	---Vodka	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	12.8¢ /litre
2208.90.20.00	---Tequila	litre	Free	Free	\$2.30 /litre	-
2208.90.30.00	---Liqueurs	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	Free
2208.90.41.00	---Undenatured ethyl alcohol ---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages . . .	litre	19.2¢ /litre	19.2¢ /litre	\$2.30 /litre	-
2208.90.49.00	---Other undenatured ethyl alcohol	litre	3.84¢ /litre	7.68¢ /litre	15.35¢ /litre	-
2208.90.91.00	---Other spirits and spirituous beverages ---Spirituous fruit juices containing not more than 14.3% of absolute ethyl alcohol by volume	litre	55¢ /litre	55¢ /litre	55¢ /litre	-
2208.90.99.	---Other	litre	\$2.20 /litre	\$2.20 /litre	\$2.20 /litre	-
10	-----Spirituous fruit juices	litre	and 30%	and 30%	and 30%	
90	-----Other	litre				
22.09						
2209.00.00.00	Vinegar and substitutes for vinegar obtained from acetic acid	kg	10%	15%	25%	Free

CHAPTER 22

APPENDIX

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:

- (a) Sea water (heading No. 25.01);
- (b) Distilled or conductivity water or water of similar purity (heading No. 28.51);
- (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
- (d) Medicaments of heading No. 30.03 or 30.04; or
- (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3. For the purposes of heading No. 22.02 the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Supplementary Note.

1. For the purposes of item Nos. 2204.21.12, and 2204.29.12, and subject to section 3 of this Act,

(a) Wine, the product of Australia, shall be subject to the following duty:

ABSOLUTE ETHYL ALCOHOL CONTENT BY VOLUME	RATE OF DUTY
Less than 19.5%	4.4¢/l
19.5% or more but not more than 20.6%	2.2¢/l
More than 20.6% but not more than 22.9%	8.8¢/l

(b) Wine, the product of New Zealand, shall be subject to the following duty:

ABSOLUTE ETHYL ALCOHOL CONTENT BY VOLUME	RATE OF DUTY
Less than 20%	4.4¢/l
20% or more but less than 22.9%	8.8¢/l

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.					
2201.10.00		-Mineral waters and aerated waters.....		Free	Free	Free	-
	10	----Natural mineral water.....	1				
	90	----Other.....	1				
2201.90.00	00	-Other.....	-	10.2%	10.2%	25%	6.5%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.					
2202.10.00	00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1	15%	17.5%	25%	11.5%
2202.90.00		-Other.....		15%	17.5%	25%	11.5%
	10	----Nectars.....	1				
	90	----Other.....	1				
22.03							
2203.00.00		Beer made from malt.....		3.30¢	3.30¢	7.70¢	Free
	10	----Lager.....	1				
	20	----Porter and stout.....	1				
	90	----Other.....	1				
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.					
2204.10.00		-Sparkling wine.....		44¢	44¢	99¢	-
	10	----Crackling.....	1				
	20	----Champagne.....	1				
	90	----Other.....	1				
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :					
2204.21		--In containers holding 2 litres or less					
		---Other wine:					
2204.21.11		----Containing not more than 13.7% of absolute ethyl alcohol by volume....		4.4¢	4.4¢	12.1¢ and 30%	-
	10	----White.....	1				
	20	----Red.....	1				
	90	----Other.....	1				

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2204.21.12		----Containing more than 13.7% of absolute ethyl alcohol by volume....		11¢ and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	11¢ and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	12.1¢ and 30% and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	-
	10	-----Sherry.....	1				
	20	-----Madeira.....	1				
	30	-----Port.....	1				
	90	-----Other.....	1				
2204.21.20	00	---Grape must with fermentation prevented or arrested by the addition of alcohol.....	1	55¢	55¢	55¢	-
2204.29		--Other					
		---Other wine:					
2204.29.11		----Containing not more than 13.7% of absolute ethyl alcohol by volume....		4.4¢	4.4¢	12.1¢ and 30%	-
	10	-----White.....	1				
	20	-----Red.....	1				
	90	-----Other.....	1				
2204.29.12		----Containing more than 13.7% of absolute ethyl alcohol by volume....		11¢ and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	11¢ and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	12.1¢ and 30% and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	-
	10	-----Sherry.....	1				
	20	-----Madeira.....	1				
	30	-----Port.....	1				
	90	-----Other.....	1				
2204.29.20	00	---Grape must with fermentation prevented or arrested by the addition of alcohol.....	1	55¢	55¢	55¢	-
2204.30.00	00	-Other grape must.....	1	55¢	55¢	55¢	-
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
2205.10		-In containers holding 2 litres or less					
2205.10.10		---Containing 18.3% or less of absolute ethyl alcohol by volume.....		3.3¢	3.3¢	12.1¢ and 30%	-
	10	-----Vermouth, white.....	1				
	20	-----Vermouth, red.....	1				
	30	-----Vermouth, rosé.....	1				
	90	-----Other.....	1				

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2205.10.20		---Containing more than 18.3% of absolute ethyl alcohol.....		40.6%	40.6%	80%	-
	10	----Vermouth, white.....	1				
	20	----Vermouth, red.....	1				
	30	----Vermouth, rosé.....	1				
	90	----Other.....	1				
2205.90		-Other					
2205.90.10		---Containing 18.3% or less of absolute ethyl alcohol by volume.....		3.3¢	3.3¢	12.1¢ and 30%	-
	10	----Vermouth, white.....	1				
	20	----Vermouth, red.....	1				
	30	----Vermouth, rosé.....	1				
	90	----Other.....	1				
2205.90.20		---Containing more than 18.3% of absolute ethyl alcohol.....		40.6%	40.6%	80%	-
	10	----Vermouth, white.....	1				
	20	----Vermouth, red.....	1				
	30	----Vermouth, rosé.....	1				
	90	----Other.....	1				
22.06							
2206.00		Other fermented beverages (for example, cider, perry, mead).					
2206.00.10	00	---Sparkling wine: sparkling cider.....	1	44¢	44¢	99¢	-
		---Wine, not sparkling: cider, not sparkling:					
2206.00.21	00	---Cider.....	1	Free	5%	5%	-
2206.00.22	00	---Prune wine.....	1	5.5¢	12.1¢	12.1¢ and 30%	-
2206.00.23		----Other wine containing 13.7% or less of absolute ethyl alcohol by volume.		4.4¢	4.4¢	12.1¢ and 30%	-
		-----Fruit and berry:					
	11	-----Kosher, blackberry.....	1				
	12	-----Cherry.....	1				
	19	-----Other.....	1				
	20	-----Rice (sake).....	1				
	90	-----Other.....	1				
2206.00.24		----Other wine containing more than 13.7% of absolute ethyl alcohol by volume.....		11¢ and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	11¢ and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	12.1¢ and 30% and 1.15¢ for each degree over 14.9% of absolute ethyl alcohol content	-
		-----Fruit and berry:					
	11	-----Kosher, blackberry.....	1				
	12	-----Cherry.....	1				
	19	-----Other.....	1				
	20	-----Rice (Sake).....	1				
	90	-----Other.....	1				
2206.00.30	00	---Ginger beer and herbal beer.....	1	3.30¢	3.30¢	7.70¢	Free
2206.00.90	00	---Other.....	1	19.2¢	19.2¢	\$2.30	12.79¢

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.					
2207.10		-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher					
2207.10.10	00	---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages....	1	19.2¢	19.2¢	\$2.30	-
2207.10.90	00	---Other.....	1	3.84¢	7.68¢	15.35¢	-
2207.20		-Ethyl alcohol and other spirits, denatured, of any strength					
2207.20.11	00	---Ethyl alcohol: ----In accordance with the specifications prescribed by the Excise Act and the regulations made thereunder.....	1	3.84¢	7.68¢	15.35¢	-
2207.20.19	00	---Other.....	1	19.2¢	19.2¢	\$2.30	-
2207.20.90	00	---Other.....	1	10.2%	10.2%	25%	6.5%
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.					
2208.10.00	00	-Compound alcoholic preparations of a kind used for the manufacture of beverages.....	1	66¢ and 30%	\$1.10 and 30%	\$2.20 and 30%	73¢ and 20%
2208.20.00		-Spirits obtained by distilling grape wine or grape marc.....		19.2¢	19.2¢	\$3.07	Free
	10	----In bulk.....	1				
	90	----Other.....	1				
2208.30.00		-Whiskies.....		7.67¢	7.67¢	\$2.30	5.1¢
		----Bourbon:					
	11	----In bulk.....	1				
	19	----Other.....	1				
		----Scotch:					
	21	----In bulk.....	1				
	29	----Other.....	1				
		----Irish:					
	31	----In bulk.....	1				
	39	----Other.....	1				
		----Rye:					
	41	----In bulk.....	1				
	49	----Other.....	1				
		----Other:					
	91	----In bulk.....	1				
	99	----Other.....	1				
2208.40		-Rum and tafia					
2208.40.10		---Rum.....		19.2¢	38.4¢	\$2.30	Free
	10	----In bulk.....	1				
	90	----Other.....	1				
2208.40.20	00	---Tafia.....	1	19.2¢	19.2¢	\$2.30	12.8¢
2208.50.00		-Gin and Geneva.....		7.67¢	7.67¢	\$2.30	5.1¢
	10	----In bulk.....	1				
	90	----Other.....	1				
2208.90		-Other					
2208.90.10	00	---Vodka.....	1	19.2¢	19.2¢	\$2.30	12.8¢

APPENDIX 1 (CONCL.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2208.90.20	00	---Tequila.....	1	Free	Free	\$2.30	-
2208.90.30	00	---Liqueurs.....	1	19.2¢	19.2¢	\$2.30	Free
2208.90.41	00	---Undenatured ethyl alcohol ---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages.....	1	19.2¢	19.2¢	\$2.30	-
2208.90.49	00	----Other.....	1	3.84¢	7.68¢	15.35¢	-
2208.90.91	00	----Spirituous fruit juices containing not more than 14.3% of absolute ethyl alcohol by volume.....	1	55¢	55¢	55¢	-
2208.90.99		----Other.....	1	\$2.20 and 30%	\$2.20 and 30%	\$2.20 and 30%	-
	10	-----Other spirituous fruit juices.....	1				
	90	-----Other.....	1				
22.09							
2209.00.00	00	Vinegar and substitutes for vinegar obtained from acetic acid.....	kg	10%	15%	25%	Free

CHAPTER 23

Residues and Waste from the Food Industries, Prepared Animal Fodder

A. Introduction

Chapter 23 covers the various residues and wastes derived from the processing of vegetable materials (e.g., bran, sharps and other residues from the milling of cereal grains) and also certain products of animal origin. The primary use of these products is for animal feed, whether mixed or not with other materials. Among the products excluded from Chapter 23 are molasses, inactive yeast, bagasse pulp and oil dregs.

Chapter 23 covers, in whole or in part, 35 existing Customs Tariff items. These are enumerated below:

- 940-1 Horse meat ... feeds consisting wholly or in part of cereals ...
- 942-1 Animal offal for use in ... foods for cats and dogs
- * 945-1 Feeds for use exclusively in the feeding of trout and salmon
- 1605-1 Eggs, whole, egg yolk or egg albumen ...
- 3920-1 Rice meal, rice feed, rice polish, rice bran, rice shorts
- * 6805-1 Peanut shells or peanut hull meal for use in ... explosives
- * 6905-1 Cattle food containing molasses (Struck out 02/16/84)
- * 6905-2 Cattle food ... molasses, not ...dairy products (Struck out 02/16/84)
- 6906-1 Molasses mixtures, dehydrated...used in cattle and other animal feed
Feeds, n.o.p., for animals and poultry ...:
- * 6921-1 Other than the following
- 6921-2 Other than the following, not containing dairy products
- * 6922-1 Bran, shorts and middlings
- * 6923-1 Dried beet pulp
- * 6924-1 Brewers' and distillers' grains and malt sprouts
- * 6925-1 Grain hulls
- * 6926-1 Flaxseed screenings
- * 6927-1 Screenings, n.o.p.
- * 6928-1 Mixed feeds, and mixed-feed ingredients
- * 6928-2 By-products obtained from the milling of grains; mixed feeds ...
- * 9013-1 Defatted soya flour ... for human consumption
- *13303-1 Fish solubles
- 20800-1 Argols; arsenic sulphides ... boric acid ...
Oilcake and oilcake meal, including pellets or other shapes:
- 27701-1 Cottonseed
- 27702-1 Linseed
- 27703-1 Peanut
- 27704-1 Soya bean
- 27705-1 All other, of vegetable origin
- 49905-1 Nut shells; nut shell flour, wood flour, bark flour ...
- 54010-1 Grasses, seaweed ...; bagasse of sugar cane ...
- 66335-1 Fish meal
- 71100-7 Prepared foods and beverages ... human consumption ...animal feeds...
- *71110-1 Prepared foods ... for cats and dogs

* Indicates that goods under the present tariff item are classified only to this Chapter.

- *84700-1 Distillers' solubles ... used in feeds for livestock ...
- 93100-1 Fertilizers, formulated; goods for use as fertilizers; ...
The following, when not for use as fertilizers:
- 93100-4 Fish offal or refuse; tankage
Chemical products and preparations ...:
- 93819-1 Other than the following
- *93819-13 Residue from the manufacture of furfural ...

B. Recommendations Made by the Board

There were no representations for this Chapter. The following three recommendations result from the Board's review.

In the present Customs Tariff structure, three items (6921-2, 6928-2 and 54010-1) provide for the free admission of the bagasse of sugar cane, animal feeds and related products. The Board recommends that draft subheading 2303.20 be revised to provide for the continued free entry of these products under revised tariff line 2303.20.90.00 (see Table 23.2).

Existing tariff items 940-1 and 945-1 both encompass feeds (for fur-bearing animals and for trout/salmon, respectively). Whereas these items permit duty-free entry, the draft schedule under HS item 2309.90.91 would impose a 5% MFN duty. The Board recommends that two tariff lines be added, items 2309.90.10.00 and 2309.90.20.00 in the revised draft schedule, in order to restore free entry.

Under present item 6928-1 mixed feeds and feed ingredients are dutiable at 5% MFN. However, such feeds have, in part, been classified in the draft schedule to line 2309.90.99 at the higher rate of 12.5%. The Board recommends that the products now dutiable at 5% be included in a new tariff line in order to restore this rate of duty (see item 2309.90.49.00 of the revised draft schedule).

These recommended rate revisions, and as well all nomenclature changes, are identified in Table 23.1 and are incorporated into the revised draft schedule for this Chapter shown in Table 23.2.

* Indicates that goods under the present tariff item are classified only to this Chapter.

TABLE 23.1: BOARD RECOMMENDATIONS

Chapter 23 - Residues and Waste From the Food Industries;
Prepared Animal Fodder

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2301.20.00.00	Delete the rate of duty				6
2301.20.10.00	New class				
	---Fish meal	Free	5%	Free	6
	Farines de poissons				
2301.20.90.00	New class				
	---Other	Free	Free	-	6
	Autres				
2302.10.00.20	Delete this class				2
2302.30.00.90	-----Other wheat residues . . .				3
	Autres résidus de froment				
2302.40.00.20	-----Pelletized screenings . . .				2
	Criblures sous forme de pellets				
2302.40.00.90	Delete from 2302.40.00.30 to 2304.40.00.99 and replace with the following two entries				2
2302.40.00.30	-----Other single cereal grains, chopped, crushed or ground				
	Autres grains de céréales, hachés, broyés ou moulus				
2302.40.00.90	-----Other cereal residues . . .				
	Autres résidus de céréales				
23.03	Correct "drêches et déchets"				2
2303.20.00	Delete the rate of duty				6
2303.20.00.10	Renumber 2303.20.10.00 and correct French text				
	---Beet pulp	4%	4%	-	6
	Pulpes de betteraves				
2303.20.00.90	Renumber 2303.20.90.00				
	---Other	Free	Free	Free	6
	Autres				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2303.30.00.10	-----Brewers or distillers spent grains Déchets de grains de bras- serie ou de distillerie				2
2306.90.00	-Other oil cake and other solid residues Autres tourteaux et autres résidus solides				3
2306.90.00.10	-----Of maize (corn)				2
2309.10.00.90	-----Other dog or cat food . . . Autres aliments pour chiens ou chats				3
2309.90	-Other preparations of a kind used in animal feeding Autres préparations des types utilisés pour l'alimentation des animaux				3
2309.90.91	Delete from 2309.90.91.10 to 2309.90.91.99 and replace with the following 26 entries				2, 4, 6
2309.90.10.00	---Preparations for use exclu- sively in the feeding of trout or salmon Préparations utilisées exclu- sivement à l'alimentation des truites ou des saumons				
2309.90.20.00	---Cereal preparations for use exclusively as feeds for fur- bearing animals or in the manufacture of such feeds . . Préparations de céréales utilisées exclusivement comme aliments pour animaux à fourrure ou à la fabrication de tels aliments	Free	Free	-	
2309.90.30.00	---Other preparations containing eggs Autres préparations contenant des oeufs	11.02¢ /kg	15.43¢ /kg	-	
2309.90.40	---Other preparations not con- taining eggs Autres préparations ne conte- nant pas des oeufs				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2309.90.41.	----Feed concentrates, complete feeds and feed supplements, containing dairy products Concentrés alimentaires, aliments complets et suppléments alimentaires, contenant des produits laitiers				
2309.90.41.10	-----Feed concentrates Concentrés alimentaires				
2309.90.41.11	-----Bovine animals Pour bovins				
2309.90.41.19	-----Other Autres				
2309.90.41.20	-----Complete feeds, fur farm stock Aliments complets, pour ferme d'élevage d'animaux à fourrure				
2309.90.41.21	-----Mink Pour visons				
2309.90.41.29	-----Other Autres				
2309.90.41.30	-----Complete feeds for bovine animals Aliments complets, pour bovins				
2309.90.41.31	-----Calf Pour veaux				
2309.90.41.39	-----Other Autres				
2309.90.41.40	-----Other complete feeds . . . Autres aliments complets				
2309.90.41.41	-----Poultry Pour volailles				
2309.90.41.42	-----Horse Pour chevaux				
2309.90.41.43	-----Bird Pour oiseaux				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2309.90.41.44	-----Fish Pour poissons				
2309.90.41.49	-----Other Autres				
2309.90.41.50	-----Feed supplements containing an antibiotic Suppléments alimentaires contenant un antibiotique				
2309.90.41.51	-----Bacitracin Bacitracine				
2309.90.41.59	-----Other Autres				
2309.90.41.60	-----Feed supplements containing a nutrient Suppléments alimentaires contenant un agent nutritif				
2309.90.41.70	-----Feed supplements containing an antibiotic and a vitamin Suppléments alimentaires contenant un antibiotique et un agent nutritif				
2309.90.41.90	-----Other feed supplements . . Autres suppléments alimen- taires				
2309.90.92	Delete from 2309.90.92 to 2309.90.92.99 and replace with the following 34 entries				2, 4
2309.90.42.	----Feed concentrates, complete feeds and feed supplements, not containing dairy products Concentrés alimentaires, aliments complets et supplé- ments alimentaires, ne con- tenant pas de produits laitiers				
2309.90.42.10	-----Feed concentrates Concentrés alimentaires				
2309.90.42.11	-----Bovine animals Pour bovins				

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2309.90.42.19	-----Other Autres				
2309.90.42.20	-----Complete feeds, fur farm stock Aliments complets, pour ferme d'élevage d'animaux à fourrure				
2309.90.42.21	-----Mink Pour visons				
2309.90.42.29	-----Other Autres				
2309.90.42.30	-----Complete feeds for bovine animals Aliments complets, pour bovins				
2309.90.42.31	-----Calf Pour veaux				
2304.90.42.39	-----Other Autres				
2309.90.42.40	-----Other complete feeds . . . Autres aliments complets				
2309.90.42.41	-----Poultry Pour volailles				
2309.90.42.42	-----Swine Pour porcs				
2309.90.42.43	-----Horse Pour chevaux				
2309.90.42.44	-----Bird Pour oiseaux				
2309.90.42.45	-----Fish Pour poissons				
2309.90.42.49	-----Other Autres				
2309.90.42.50	-----Feed supplements containing an antibiotic Suppléments alimentaires contenant un antibiotique				

TABLE 23.1 (CONT.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2309.90.42.51	-----Bacitracin Bacitracine				
2309.90.42.52	-----Chlortetracycline Chlortétracycline				
2309.90.42.53	-----Tylosin Tylosine				
2309.90.42.59	-----Other Autres				
2309.90.42.60	-----Feed supplements containing a nutrient Suppléments alimentaires contenant un agent nutritif				
2309.90.42.61	-----Vitamin A Vitamine A				
2309.90.42.62	-----Vitamin E Vitamine E				
2309.90.42.63	-----Multivitamins Préparations multivita- miniques				
2309.90.42.69	-----Other Autres				
2309.90.42.70	-----Feed supplements containing an antibiotic and a vitamin Suppléments alimentaires contenant un antibiotique et un agent nutritif				
2309.90.42.90	-----Other feed supplements . . Autres suppléments alimen- taires				
2309.90.42.91	-----Coccidiostats Anticoccidiens				
2309.90.42.92	-----Antihistamonastat Antihistamonastat				
2309.90.42.93	-----Anthelmintus Anthelmintiques				
2309.90.42.94	-----Emtryl Emtryl				

TABLE 23.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2309.90.42.99	-----Other Autres				
2309.90.93	ReNUMBER 2309.90.43.00				2
2309.90.99	ReNUMBER 2309.90.49.00 ----Other preparations not con- taining eggs Autres préparations ne con- tenant pas des oeufs	5%	5%	3%	3, 6
2309.90.99.10	ReNUMBER 2309.90.44.00 ----Pre-mixes Pré-mélanges	10%	12.5%	8%	2, 6
2309.90.99.90	Delete this class				2

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

Legal Note.

*

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

TABLE 23.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
2301.10.00.	-Flours, meals and pellets, of meat or meat offal; greaves		Free	Free	25%	-
10	----Lung or liver meal	kg				
	----Tankage					
21	----Feeding	kg				
29	----Other	kg				
90	----Other	kg				
2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	Free	5%	25%	Free
2301.20.10.00	---Fish meal	kg	Free	Free	25%	-
2301.20.90.00	---Other	kg				
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.					
2302.10.00.	-Of maize (corn)		Free	Free	25%	-
10	----Chopped, crushed or ground	kg				
90	----Other	kg				
2302.20.00.00	-Of rice	kg	Free	Free	25%	-
2302.30.00.	-Of wheat		Free	Free	25%	-
10	----Bran, shorts and middlings	kg				
90	----Other wheat residues	kg				
2302.40.00.	-Of other cereals		Free	Free	25%	-
10	----Bran, shorts and middlings	kg				
20	----Pelletized screenings	kg				
30	----Other single cereal grain residues, chopped, crushed or ground	kg				
90	----Other cereal residues	kg				
2302.50.00.00	-Of leguminous plants	kg	Free	Free	25%	-
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
2303.10.00.	-Residues of starch manufacture and similar residues		Free	Free	25%	-
10	----Gluten meal	kg				
90	----Other	-				
2303.20	-Beet-pulp, bagasse and other waste of sugar manufacture	kg	4%	4%	25%	-
2303.20.10.00	---Beet pulp	-	Free	Free	25%	Free
2303.20.90.00	---Other					

TABLE 23.2 (CONT.)
CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 23-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
2303.30.00. 10 90	-Brewing or distilling dregs and waste . . . -----Brewers or distillers spent grains . . -----Other	kg kg	Free	Free	25%	-
23.04 2304.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	kg	Free	Free	10%	-
23.05 2305.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	kg	Free	Free	10%	-
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.					
2306.10.00.00	-Of cotton seeds	kg	Free	Free	10%	-
2306.20.00.00	-Of linseed	kg	Free	Free	10%	-
2306.30.00.00	-Of sunflower seeds	kg	Free	Free	10%	-
2306.40.00.00	-Of rape or colza seeds	kg	Free	Free	10%	-
2306.50.00.00	-Of coconut or copra	kg	Free	Free	10%	-
2306.60.00.00	-Of palm nuts or kernels	kg	Free	Free	10%	-
2306.90.00. 10 90	-Other oil cake and other solid residues . . -----Of maize (corn) -----Other	kg kg	Free	Free	10%	-
23.07 2307.00.00.00	Wine lees; argol	kg	Free	Free	25%	-
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.					
2308.10.00.00	-Acorns and horse-chestnuts	kg	Free	Free	25%	-
2308.90.00.00	-Other	kg	Free	Free	25%	-

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TABLE 23.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
23.09	Preparations of a kind used in animal feeding.					
2309.10.00.	-Dog or cat food, put up for retail sale . . .		6%	6%	25%	4%
10	-----Biscuits, whole or kibbled	kg				
20	-----Concentrates	kg				
	-----Other dog or cat food					*
91	-----Canned	kg				
92	-----Not canned	kg				
2309.90	-Other preparations of a kind used in animal feeding					*
2309.90.10.00	---Preparations for use exclusively in the feeding of trout or salmon	kg	Free	Free	25%	-
2309.90.20.00	---Cereal preparations for use exclusively as feeds for fur-bearing animals or in the manufacture of such feeds	kg	Free	Free	Free	-
2309.90.30.00	---Other preparations containing eggs	kg	11.02¢/kg	15.43¢/kg	24.25¢/kg	-
2309.90.41.	---Other preparations not containing eggs					*
	---Feed concentrates, complete feeds and feed supplements, containing dairy products		5%	5%	25%	3%
	---Feed concentrates					*
11	-----Bovine animals	kg				*
19	-----Other	kg				*
	---Complete feeds for fur farm stock					*
21	-----Mink	kg				*
29	-----Other	kg				*
	---Complete feeds for bovine animals					*
31	-----Calf	kg				*
39	-----Other	kg				*
	---Other complete feeds					*
41	-----Poultry	kg				*
42	-----Horse	kg				*
43	-----Bird	kg				*
44	-----Fish	kg				*
49	-----Other	kg				*
	---Feed supplements containing an antibiotic					*
51	-----Bacitracin	-				*
59	-----Other	-				*
60	---Feed supplements containing a nutrient	-				*
70	---Feed supplements containing an antibiotic and a vitamin	-				*
90	---Other feed supplements	-				*
2309.90.42.	---Feed concentrates, complete feeds and feed supplements, not containing dairy products		Free	Free	25%	-
	---Feed concentrates					*
11	-----Bovine animals	kg				*
19	-----Other	kg				*
	---Complete feeds for fur farm stock					*
21	-----Mink	kg				*
29	-----Other	kg				*
	---Complete feeds for bovine animals					*
31	-----Calf	kg				*
39	-----Other	kg				*
	---Other complete feeds					*
41	-----Poultry	kg				*
42	-----Swine	kg				*
43	-----Horse	kg				*
44	-----Bird	kg				*
45	-----Fish	kg				*
49	-----Other	kg				*

TABLE 23.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2309.90.42. (cont.)	-----Feed supplements containing an antibiotic	-					*
51	-----Bacitracin	-					*
52	-----Chlortetracycline	-					*
53	-----Tylosin	-					*
59	-----Other	-					*
	-----Feed supplements containing a nutrient	-					*
61	-----Vitamin A	-					*
62	-----Vitamin E	-					*
63	-----Multivitamins	-					*
69	-----Other	-					*
70	-----Feed supplements containing an antibiotic and a vitamin	-					*
	-----Other feed supplements	-					*
91	-----Coccidiostats	-					*
92	-----Anthelmonastat	-					*
93	-----Anthelmintus	-					*
94	-----Emtryl	-					*
99	-----Other	-					*
2309.90.43.00	-----Mineral blocks	kg	Free	Free	25%	-	*
2309.90.44.00	-----Pre-mixes	kg	10%	12.5%	25%	8%	*
2309.90.49.00	-----Other preparations not containing eggs .	kg	5%	5%	25%	3%	*

CHAPTER 23

APPENDIX

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

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Note.

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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PAGE 23- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
2301.10.00		-Flours, meals and pellets, of meat or meat offal; greaves.....	kg	Free	Free	25%	-
	10	----Lung and liver meal.....	kg				
	21	----Tankage.....	kg				
	29	----Feeding.....	kg				
	90	----Other.....	kg				
2301.20.00	00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.....	kg	Free	Free	25%	-
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.					
2302.10.00		-Of maize (corn).....	kg	Free	Free	25%	-
	10	----Chopped, crushed or ground.....	kg				
	20	----Hulls, other than those of heading No. 12.13, screenings, chaff, and scourings.....	kg				
	90	----Other.....	kg				
2302.20.00	00	-Of rice.....	kg	Free	Free	25%	-
2302.30.00		-Of wheat.....	kg	Free	Free	25%	-
	10	----Bran, shorts and middlings.....	kg				
	90	----Other.....	kg				
2302.40.00		-Of other cereals.....	kg	Free	Free	25%	-
	10	----Bran, shorts and middlings.....	kg				
	20	----Pelleted screenings.....	kg				
	30	----Hulls, other than those of heading No. 12.13, screenings other than pelleted, chaff and scourings.....	kg				
	91	----Other:					
	99	-----Other single cereal grains, chopped, crushed or ground.....	kg				
		-----Other.....	kg				
2302.50.00	00	-Of leguminous plants.....	kg	Free	Free	25%	-
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
2303.10.00		-Residues of starch manufacture and similar residues.....	kg	Free	Free	25%	-
	10	----Gluten meal.....	-				
	90	----Other.....	-				
2303.20.00		-Beet-pulp, bagasse and other waste of sugar manufacture.....	kg	4%	4%	25%	-
	10	----Beet pulp.....	kg				
	90	----Other.....	-				

APPENDIX 1 (CONT.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 23- 4

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2303.30.00	10 90	-Brewing or distilling dregs and waste.. -----Brewers and distillers spent grains -----Other.....	kg kg	Free	Free	25%	-
23.04							
2304.00.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.....	kg	Free	Free	10%	-
23.05							
2305.00.00	00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.....	kg	Free	Free	10%	-
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.					
2306.10.00	00	-Of cotton seeds.....	kg	Free	Free	10%	-
2306.20.00	00	-Of linseed.....	kg	Free	Free	10%	-
2306.30.00	00	-Of sunflower seeds.....	kg	Free	Free	10%	-
2306.40.00	00	-Of rape or colza seeds.....	kg	Free	Free	10%	-
2306.50.00	00	-Of coconut or copra.....	kg	Free	Free	10%	-
2306.60.00	00	-Of palm nuts or kernels.....	kg	Free	Free	10%	-
2306.90.00	10 90	-Other..... -----Of corn..... -----Other.....	kg kg	Free	Free	10%	-
23.07							
2307.00.00	00	Wine lees; argol.....	kg	Free	Free	25%	-
23.08		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.					
2308.10.00	00	-Acorns and horse-chestnuts.....	kg	Free	Free	25%	-
2308.90.00	00	-Other.....	kg	Free	Free	25%	-
23.09		Preparations of a kind used in animal feeding.					
2309.10.00	10 20 91 92	-Dog or cat food, put up for retail sale -----Biscuits, whole or kibbled..... -----Concentrates..... -----Other: -----Canned..... -----Not canned.....	kg kg kg kg	6%	6%	25%	4%

APPENDIX 1 (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

PAGE 23- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2309.90		-Other					
2309.90.10	00	---Preparations containing eggs.....	kg	11.02¢	15.43¢	24.25¢	-
		---Other:					
2309.90.91		---Complete feeds and feed supplements containing dairy products.....		5%	5%	25%	3%
		---Complete feed concentrates:					
	11	-----Dairy and cattle feed.....	kg				
	19	-----Other.....	kg				
		-----Other complete feeds, fur farm stock:					
	21	-----Mink.....	kg				
	22	-----Rabbit.....	kg				
	29	-----Other.....	kg				
		-----Other complete feeds, dairy and cattle:					
	31	-----Calf.....	kg				
	39	-----Other.....	kg				
		-----Other complete feeds, poultry, swine and horse:					
	41	-----Poultry.....	kg				
	42	-----Swine.....	kg				
	43	-----Horse.....	kg				
		-----Other complete feeds:					
	51	-----Bird.....	kg				
	52	-----Fish.....	kg				
	59	-----Other.....	kg				
		-----Feed supplements containing antibiotics:					
	61	-----Bacitracin.....	-				
	62	-----Chlortetracycline.....	-				
	63	-----Tylosin.....	-				
	69	-----Other.....	-				
		-----Feed supplements containing nutrients:					
	71	-----Vitamin A.....	-				
	72	-----Vitamin E.....	-				
	73	-----Multivitamins.....	-				
	79	-----Other.....	-				
	80	-----Feed supplements containing antibiotic-vitamin combinations....	-				
		-----Other feed supplements:					
	91	-----Coccidiostats.....	-				
	92	-----Antihistamonastat.....	-				
	93	-----Anthelmintus.....	-				
	94	-----Emtryl.....	-				
	99	-----Other.....	-				
2309.90.92		---Complete feeds and feed supplements not containing dairy products.....		Free	Free	25%	-
		---Complete feed concentrates:					
	11	-----Dairy and cattle feed.....	kg				
	19	-----Other.....	kg				
		-----Other complete feeds, fur farm stock:					
	21	-----Mink.....	kg				
	22	-----Rabbit.....	kg				
	29	-----Other.....	kg				
		-----Other complete feeds, dairy and cattle:					
	31	-----Calf.....	kg				
	39	-----Other.....	kg				
		-----Other complete feeds, poultry, swine and horse:					
	41	-----Poultry.....	kg				
	42	-----Swine.....	kg				
	43	-----Horse.....	kg				
		-----Other complete feeds:					
	51	-----Bird.....	kg				
	52	-----Fish.....	kg				
	59	-----Other.....	kg				
		-----Feed supplements containing antibiotics:					

APPENDIX 1 (CONCL.)

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CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 23- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2309.90.92 cont'd	61	-----Bacitracin.....	-				
	62	-----Chlortetracycline.....	-				
	63	-----Tylosin.....	-				
	69	-----Other.....	-				
		-----Feed supplements containing nutrients:					
	71	-----Vitamin A.....	-				
	72	-----Vitamin E.....	-				
	73	-----Multivitamins.....	-				
	79	-----Other.....	-				
	80	-----Feed supplements containing antibiotic-vitamin combination.....	-				
		-----Other feed supplements:					
	91	-----Coccidiostats.....	-				
	92	-----Antihistamonastat.....	-				
	93	-----Anthelmintus.....	-				
	94	-----Emtryl.....	-				
	99	-----Other.....	-				
2309.90.93	00	----Mineral blocks.....	kg	Free	Free	25%	-
2309.90.99		----Other.....		10%	12.5%	25%	8%
	10	----Pre-mixes.....	kg				
	90	----Other.....	kg				

Chapter 24

Tobacco and Manufactured Tobacco Substitutes

A. Introduction

Chapter 24 covers not only all tobacco, but also covers manufactured tobacco substitutes. Among the products are cigars, cheroots, cigarillos and cigarettes; smoking tobacco; chewing tobacco; snuff; tobacco extracts and essences; and tobacco refuse.

Products excluded are medicinal cigarettes, nicotine (the alkaloid extracted from tobacco) and insecticides.

Upon conversion, 15 Customs Tariff items would, in whole or in part, be covered by HS Chapter 24. These are enumerated below:

Tobacco, unmanufactured:
 Of the type commonly known as Turkish:
 *14201-1 Unstemmed
 *14202-1 Stemmed
 N.o.p.:
 *14203-1 Unstemmed
 *14203-2 Unstemmed ... manufacture of cigars ...
 *14204-1 Stemmed
 *14204-2 Stemmed ... manufacture of cigars ...
 *14205-1 Unstemmed ... for use as wrappers ... manufacture of cigars ...
 *14210-1 Converted tobacco leaf ... used in cigar binders, wrappers
 *14215-1 Converted tobacco leaf... cigar binders,... not less than \$2.50/lb.
 *14305-1 Cigars, ...
 *14315-1 Cigarettes
 14400-1 Cut tobacco
 *14450-1 Snuff
 *14500-1 Manufactured tobacco, n.o.p.
 71100-1 All goods not enumerated in this schedule ... not free of duty

All recommendations made respecting Chapter 24 are listed in Table 24.1. Table 24.2 is the amended draft schedule for this Chapter incorporating these recommendations.

B. Recommendations Made by the Board

A joint submission on behalf of Imasco Limited (Imasco) and its subsidiaries was presented to the Board for this Chapter. This brief expressed several concerns.

Imasco contended that the inclusion of plug tobacco under draft item 2403.10.00.30 was incorrect because this product is not a smoking tobacco. It suggested instead that this product be provided for separately under item 2403.99.20.00. The Board concurred with this observation and recommends that

* Indicates that goods under the present tariff item are classified only to this Chapter.

this change be made. No rate change would result. Alternatively, the company proposed that plug tobacco could be classified under subheading 2403.99 by inserting the following description for 2403.99.10.00: "Smokeless tobaccos, including snuff (moist or dry), plug chewing and loose leaf chewing tobaccos". The Board preferred instead the separate provision for plug tobacco. The Board also did not accept Imasco's proposal to change the nomenclature of subheading 2401.30 to include stems, whether or not processed, insomuch as this change would alter the scope of this legally binding subheading.

Further, Imasco objected to the inclusion of processed leaf tobacco for use in the manufacture of cigar wrappers and binders under subheading 2403.91 because this would result in an increase in the rate of duty from the current level of \$1.10/kg. to \$1.54/kg. The Board concurred and recommends that a new tariff line be provided (2403.91.10.00 in the revised draft schedule) for "processed leaf tobacco for use in the manufacture of cigar wrappers and binders" with an MFN rate of \$1.10/kg.

Regarding the temporary provision (under present item 14215-1) according free admission to processed leaf tobacco (when valued over \$2.50/lb.) for cigar wrappers used in the manufacture of cigars, it should be noted that this is not within the Board's mandate; however, the Board wishes to bring Imasco's proposal that this tariff item be made permanent to the Minister's attention.

TABLE 24.1: BOARD RECOMMENDATIONS

Chapter 24 - Tobacco and Manufactured Tobacco Substitutes

Delete the Supplementary Notes and insert footnote code 1 against classes 2401.10.10.00, 2401.10.90., 2401.20.00. and 2401.30.00.00 and footnote code 2 against class 2402.10.00.00. Add the following footnotes at the bottom of the appropriate page:

"Duty is to be assessed on the basis of "Standard Leaf Tobacco" consisting of 10% water and 90% solid matter".

"Le droit doit être calculé sur la base du "tabac en feuille régulier", c'est-à-dire contenant 10% d'eau et 90% de matière solide".

"Include the weight of the bands and ribbons in the weight for duty".

"Inclure le poids des bandelettes et rubans dans le poids pour le droit".

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2401.10.10.00	---Imported by cigar manufacturers for use as wrappers in the manufacture of cigars in their own factories . . . Importés par les fabricants de cigares pour être employés comme capes à la fabrication de cigares dans leurs propres fabriques				2
2401.10.90.90	-----Other types of tobacco . . Autres types de tabacs				3
2402.90.00.00	-Cigars, cheroots, cigarillos and cigarettes, not containing tobacco Cigares (y compris ceux à bouts coupés), cigarillos et cigarettes, ne contenant pas du tabac				3
2403.10.00.30	Delete this class				2
2403.10.00.90	-----Other smoking tobacco . . . Autres tabacs à fumer				3
2403.91	Delete the rate of duty				6

TABLE 24.1 (CONCL.)

<u>HS Code</u>	<u>Description of Goods</u>	<u>BP Rate</u>	<u>MFN Rate</u>	<u>GP Rate</u>	<u>Reason for Change</u>
2403.91.10.00	New class ---Processed leaf tobacco for use in the manufacture of cigar wrappers and binders . Feuilles de tabac utilisées dans la fabrication de capes et de sous-capes de cigares	\$1.10 /kg	\$1.10 /kg	Free	6
2403.91.90.00	New class ---Other Autres	\$1.23 /kg	\$1.54 /kg	-	6
2403.99	--Other manufactured tobacco and manufactured tobacco substi- tutes; tobacco extracts and essences Autres tabacs et succédanés de tabac fabriqués; extraits et sauces de tabac				3
2403.99.20.00	New class ---Plug En manoque	88.2¢ /kg	88.2¢ /kg	-	6

Chapter 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Legal Note.

*

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

*

TABLE 24.2: SCHEDULE RECOMMENDED BY THE BOARD

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CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 24-3

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
24.01	Unmanufactured tobacco; tobacco refuse.					
2401.10	-Tobacco, not stemmed/stripped					
2401.10.10.00	---Imported by cigar manufacturers for use as wrappers in the manufacture of cigars in their own factories . . . (1)	kg	Free	Free	88.2¢/kg	Free
2401.10.90.	---Other (1)	kg	27.56¢ /kg NZ Free	27.56¢ /kg	88.2¢/kg	18.36¢ /kg
10	-----Cigar leaf	kg				
20	-----Burley	kg				
30	-----Bright virginia, flue-cured	kg				
40	-----Turkish type	kg				
90	-----Other types of tobacco	kg				
2401.20.00.	-Tobacco, partly or wholly stemmed/stripped (1)		44.1¢/kg NZ Free	44.1¢/kg	\$1.32/kg	-
10	-----Cigar leaf	kg				
20	-----Burley	kg				
30	-----Bright virginia, flue-cured	kg				
90	-----Other	kg				
2401.30.00.00	-Tobacco refuse (1)	kg	10.2%	10.2%	25%	6.5%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
2402.10.00.00	-Cigars, cheroots and cigarillos, containing tobacco (2)	kg	\$3.20/kg and 10%	\$3.20/kg and 10%	\$6.61/kg and 20%	\$2.13/kg and 6.5%
2402.20.00.00	-Cigarettes containing tobacco	kg	20%	20%	50%	-
2402.90.00.00	-Cigars, cheroots, cigarillos and cigarettes, not containing tobacco	kg	10.2%	10.2%	25%	6.5%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.					
2403.10.00.	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion		88.2¢/kg	88.2¢/kg	\$1.65/kg	-
10	-----Pipe	kg				
20	-----Cigarette	kg				
90	-----Other smoking tobacco	kg				

(1) Duty is to be assessed on the basis of "Standard leaf tobacco" consisting of 10% water and 90% solid matter.

(2) Include the weight of the bands and ribbons in the weight for duty.

TABLE 24.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 24-4

Code or Number	Description of Goods	Unit of Meas.	Tariffs				
			BP	MFN	Gen	GP	
2403.91	--Other						*
	--"Homogenised" or "reconstituted" tobacco						
2403.91.10.00	---Processed leaf tobacco for use in the manufacture of cigar wrappers and binders	kg	\$1.10/kg	\$1.10/kg	\$2.32/kg	Free	*
2403.91.90.00	---Other	kg	\$1.23/kg	\$1.54/kg	\$1.54/kg	-	*
2403.99	--Other manufactured tobacco and manufactured tobacco substitutes; tobacco extracts and essences						
2403.99.10.00	---Snuff	kg	77.18¢ /kg	77.18¢ /kg	\$1.21/kg	-	*
2403.99.20.00	---Plug	kg	88.2¢/kg	88.2¢/kg	\$1.65/kg	-	
2403.99.90.00	---Other	kg	\$1.21/kg	\$1.54/kg	\$1.54/kg	-	*

CHAPTER 24

APPENDIX

Chapter 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Supplementary Notes.

1. With respect to goods admissible under heading No. 24.01 the duty shall be levied on the basis of "Standard Leaf Tobacco" consisting of 10% of water and 90% of solid matter.
2. The weight of the bands and ribbons shall be included in the weight for duty for goods admissible under item Number 2402.10.00.

APPENDIX 1: DRAFT SCHEDULE AS REFERRED TO THE BOARD

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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PAGE 24- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
24.01		Unmanufactured tobacco; tobacco refuse.					
2401.10		-Tobacco, not stemmed/stripped					
2401.10.10	00	---Tobacco, not stemmed/stripped, when imported by cigar manufacturers for use as wrappers in the manufacture of cigars in their own factories.....	kg	Free 27.56¢ NZ Free	Free 27.56¢	88.2¢ 88.2¢	Free 18.36¢
2401.10.90		---Other.....	kg				
	10	----Cigar leaf.....	kg				
	20	----Burley.....	kg				
	30	----Bright virginia, flue-cured.....	kg				
	40	----Turkish type.....	kg				
	90	----Other.....	kg				
2401.20.00		-Tobacco, partly or wholly stemmed/stripped.....		44.1¢ NZ Free	44.1¢	\$1.32	-
	10	----Cigar leaf.....	kg				
	20	----Burley.....	kg				
	30	----Bright virginia, flue-cured.....	kg				
	90	----Other.....	kg				
2401.30.00	00	-Tobacco refuse.....	kg	10.2%	10.2%	25%	6.5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
2402.10.00	00	-Cigars, cheroots and cigarillos, containing tobacco.....	kg	\$3.20 and 10%	\$3.20 and 10%	\$6.61 and 20%	\$2.13 and 6.5%
2402.20.00	00	-Cigarettes containing tobacco.....	kg	20%	20%	50%	-
2402.90.00	00	-Other.....	kg	10.2%	10.2%	25%	6.5%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.					
2403.10.00		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion.....		88.2¢	88.2¢	\$1.65	-
	10	----Pipe.....	kg				
	20	----Cigarette.....	kg				
	30	----Plug.....	kg				
	90	----Other.....	kg				
2403.91.00	00	-Other : --"Homogenised" or "reconstituted" tobacco.....	kg	\$1.23	\$1.54	\$1.54	-
2403.99		--Other					
2403.99.10	00	---Snuff.....	kg	77.18¢	77.18¢	\$1.21	-
2403.99.90	00	---Other.....	kg	\$1.21	\$1.54	\$1.54	-

SUPPLEMENTARY ANNEX

THE SUPPLEMENTARY ANNEX

Accompanying the draft schedule for Chapters 1 to 24 is the draft Supplementary Annex (sometimes referred to as the Concessionary Annex) for these Chapters (See Appendix 2 following). The Supplementary Annex contained, as received, five items from the Customs Tariff which pertain to goods classified to Chapters 1 to 24. As noted earlier, the Board in its letter of reference was asked to examine whether the items placed in this Annex could be incorporated into the main body of the draft schedule. The Board has done so as discussed in individual chapter reports, where pertinent. The Board has concluded that four of the five items should be retained in this Annex as it would be cumbersome to include them in the main schedule. Such provisions would in most cases require the insertion of numerous and repetitive tariff lines.

In the Board's view, one end-use item now placed in the draft Annex, pertaining to vegetable oils for fish canning (code 0200), can be incorporated practicably into the main schedule for Chapter 15. Accordingly, the Board recommends that vegetable oils for this purpose be deleted from the draft Annex. Therefore, draft Annex item 0300 was renumbered 0200, 0400 was renumbered 0300 and 0500 was renumbered 0400. The Revised Supplementary Annex is shown in Appendix 1 which follows. In addition to this change in structure, the revised Annex also includes a reference note defining the terms "forcing" and "growing on" (relating to code 0100) and, as well, other modifications to nomenclature which the Board recommends in order to ensure that the terminology conforms to that in the Harmonized System.

APPENDIX 1

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

SUPPLEMENTARY ANNEX

627

Code or Number	Description of Goods	Tariffs			
		BP	MFN	Gen	GP
0100	<p>Products of heading No. 06.01 and subheading No. 0602.99 for use by florists or nurserymen for bona fide forcing purposes or growing on prior to disposal.</p> <p>Notes</p> <p>The word "forcing" refers to an accelerated program of cultivation wherein plants are grown outside their usual or normal season. In addition, the term is applied to a process of cooling and heating cycles which simulate the growing and dormant conditions of nature.</p> <p>The expression "growing on" has two meanings. The first is that of a "controlled process" (to the extent that the plants may be protected and watered) over a period of time during which the natural growth of a plant from one stage in its life cycle to the next stage occurs. Secondly, it is that "controlled process" over a period of time whereby plants may be conditioned to their environment.</p>	Free	Free	20%	-
0200	Animal fats and oils, of heading No. 15.06 for use in the manufacture of soaps or oils.	Free	Free	Free	-
0300	Industrial fatty alcohols (subheading No. 1519.30) for use in the manufacture of surface-active products and preparations of subheading No. 3401.19.10 or heading No. 34.02.	Free	Free	25%	-
0400	Wine of fresh grapes of tariff item No. 2204.21.12 or 2204.29.12, containing not more than 14.9% of absolute ethyl alcohol by volume, for sacramental purposes.	4.4¢ /litres	4.4¢ /litres	12.1¢ /litre and 30%	-

APPENDIX 2
CONCESSIONARY ANNEX

629

<u>CODE</u>	<u>COMMODITY</u>	<u>MFN RATE</u>	<u>END USE TARIFF ITEM</u>
0100	Products of heading No. 06.01 and subheading No. 0602.99 for use by florists or nurserymen for bonafide forcing purposes or growing on prior to disposal	Free	7804-1
0200	<u>Vegetable oils</u> of Chapter 15 for use in canning fish	Free	27805-1
0300	<u>Animal fats and oils</u> , rough, of subheading No. 1501.00, 1502.00, 1504.20, 1504.30 or 1506.00 for use in the manufacture of soap or oils	Free	28010-1
0400	<u>Industrial fatty alcohols</u> of item No. 1519.30.00 for use in the manufacture of goods of item No. 3401.19.10 or heading No. 34.02	Free	91510-4
0500	<u>Wine of fresh grapes</u> of item No. 2204.21.12 or 2204.29.12, of an alcoholic strength by volume not exceeding 14.9% vol, for sacramental purposes	4.4¢/l	16305-1

